

CORPORATE INFORMATION

DIRECTORS

Anderson, Richard, H.
 Cargill II, Ph.D., Austen S.
 Cargill, James, R., II
 Collins, Jr., Arthur, D.
 Conway, Paul, D.
 Johnson, S., Curtis
 Kovacevich, Richard, M.
 Larson, David, M.
 MacLennan, David, W.
 MacMillan, David, D.
 MacMillan, John, C.
 MacMillan, William, B.
 Page, Gregory, R.
 Raisbeck, David, W.
 Stitzer, Lucy, C. MacMillan
 Wright, Michael, W.

Director
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CORPORATE OFFICERS

Page, Gregory, R.
 Raisbeck, David, W.
 Larson, David, M.
 MacLennan, David, W.
 Buckner, William, A.
 Conway, Paul, D.
 Frisch, Richard, D.
 Bowe, Patrick, E.
 Christenson, Ronald, L.
 Euler, Steven, C.
 Geisler, John, E.
 Hall, Todd, B.
 Haymaker, James, N.
 Heise, Rita, J.
 Johnson, Galen, G.
 Koenig, Emery
 Mallett, Christopher, P.
 Olson, Jayme, D.
 Portnoy, K., Scott
 Raquet, Bonnie, E.
 Rose, Jerry, R.
 Skold, Lee, B.
 Teddy, R., Wayne
 Vrijssen, Peter

Chairman of the Board, Chief Executive Officer & President
 Vice Chairman
 Executive Vice President
 Senior Vice President, Chief Financial Officer
 Senior Vice President
 Senior Vice President
 Senior Vice President
 Corporate Vice President
 Corporate Vice President and Chief Technology Officer
 Corporate Vice President, General Counsel and Corporate Secretary
 Corporate Vice President
 Corporate Vice President
 Corporate Vice President
 Corporate Vice President, Information Technology
 Corporate Vice President and Controller
 Corporate Vice President
 Corporate Vice President, Research and Development
 Corporate Vice President and Treasurer
 Corporate Vice President
 Corporate Vice President, Corporate Affairs
 Corporate Vice President
 Corporate Vice President
 Corporate Vice President
 Corporate Vice President, Human Resources

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 Corporate Vice President
 Corporate Vice President, Information Technology
 Corporate Vice President and Controller
 Corporate Vice President
 Corporate Vice President, Research and Development
 Corporate Vice President and Treasurer
 Corporate Vice President
 Corporate Vice President, Corporate Affairs
 Corporate Vice President
 Corporate Vice President
 Corporate Vice President
 Corporate Vice President, Human Resources

CORPORATE

“Authority to do Business”

Documents



Office of Secretary of State

I, GLENN C. KENTON, SECRETARY OF STATE OF THE STATE OF DELAWARE DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF CARGILL EXPORT, INC. FILED IN THIS OFFICE ON THE TWENTY-FIRST DAY OF DECEMBER, A.D. 1984, AT 10 O'CLOCK A.M.

|||||


Glenn C. Kenton, Secretary of State

734356059

AUTHENTICATION: 10404913

DATE: 12/26/1984

OF
CERTIFICATE OF INCORPORATION

DEC 21 1984

Alvan C. Kofas
SECRETARY OF STATE

10AM

CARGILL EXPORT, INC., a corporation organized and
existing under and by virtue of the General Corporation Law of the State of
Delaware, DOES HEREBY CERTIFY:

FIRST: That at a meeting of the Board of Directors of Cargill Export,
Inc., resolution's were duly adopted setting forth proposed amendments to
the Certificate of Incorporation of said corporations, declaring said
amendments to be advisable and calling a meeting of the stockholders of
said corporation for consideration thereof. The resolutions setting forth
the proposed amendments are as follows:

RESOLVED, That effective January 2, 1985 the Certificate of
Incorporation of this Corporation be amended by changing Article
FIRST thereof so that as amended said Article shall be and read
as follows:

FIRST. The name of the Corporation is CARGILL MARINE
AND TERMINAL, INC.

RESOLVED FURTHER, That the Certificate of Incorporation of the
Corporation be amended by changing Article THIRD thereof so that,
as amended said Article shall be and read as follows:

THIRD. The nature of the business, or objects or
purposes to be transacted, promoted or carried on are:

To acquire by purchase, subscription, contract or
otherwise, and to hold, sell, exchange, mortgage, pledge or
otherwise dispose of, or turn to account or realize upon,
and generally to deal in and with, all forms of securities,
including, but not by way of limitation, shares, stocks,

RESOLVED, That the Certificate of Incorporation of this corpora-
tion be amended by changing Article THIRD thereof so that, as
amended said Article shall be and read as follows:

THIRD. The nature of the business, or objects or purposes
to be transacted, promoted or carried on are:

To acquire by purchase, subscription, contract or otherwise,
and to hold, sell, exchange, mortgage, pledge or otherwise
dispose of, or turn to account or realize upon, and generally to
deal in and with, all forms of securities, including, but not by
way of limitation, shares, stocks, bonds, debentures, coupons,
notes, scrip, mortgages, evidences of indebtedness, commercial
paper, certificates of indebtedness and certificates of interest
issued or created in any and all parts of the world by corpora-
tions, associations, partnerships, firms, trustees, syndicates,
individuals, governments, states, municipalities, and other
political and governmental divisions and subdivisions, whatso-
ever, or issued or created by others, irrespective of their form
or the name by which they may be described, and all trust parti-
cipation and other certificates of, and receipts evidencing
interest in, any such securities.

To manufacture, purchase or otherwise acquire, invest in,
own, mortgage, pledge, sell, assign and transfer or otherwise

dispose of, trade, deal in and deal with goods, wares and merchandise and personal property of every class and description.

To acquire, and pay for in cash, stock or bonds of this corporation or otherwise, the good will, rights, assets and property, and to undertake or assume the whole or any part of the obligations or liabilities of any person, firm, association or corporation whether or not such person, firm, association or corporation be a citizen, domiciliary or resident of the United States of America or of any other foreign country.

To acquire, hold, use, sell, assign, lease, grant licenses in respect of, mortgage or otherwise dispose of letters patent of the United States or any foreign country, patent rights, licenses and privileges, inventions, improvements and processes, copy-rights, trademarks and trade names, relating to or useful in connection with any business of this corporation.

To acquire by purchase, subscription or otherwise, and to receive, hold, own, guarantee, sell, assign, exchange, transfer, mortgage, pledge or otherwise dispose of or deal in and with any of the shares of the capital stock, or any voting trust certificates in respect of the shares of capital stock, scrip, warrants, rights, bonds, debentures, notes, trust receipts, and other securities, obligations, choses in action and evidences of indebtedness or interest issued or created by any corporations, joint stock companies, syndicates, associations, firms, trusts or persons, public or private, domestic, foreign or alien, or by the government of the United States of America, or by any foreign government, or by any state, territory, province, municipality or other political subdivision or by any governmental agency, and as owner thereof to possess and exercise all the rights, powers and privileges of ownership, including the right to execute consents and vote thereon, and to do any and all acts and things necessary or advisable for the preservation, protection, improvement and enhancement in value thereof.

To enter into, make and perform contracts of every kind and description with any person, firm, association, corporation, municipality, county, state, body politic or government or colony or dependency thereof of the United States or any foreign country.

To borrow or raise moneys for any of the purposes of the corporation and, from time to time without limit as to amount, to draw, make, accept, endorse, execute and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures, and other negotiable or non-negotiable instruments and evidences of indebtedness, and to secure the payment of any thereof and of the interest thereon by mortgage upon or pledge, conveyance or assignment in trust of the whole or any part of the property of the corporation, whether at the time owned or thereafter acquired, and to sell, pledge or otherwise dispose of such bonds or other obligations of the corporation for its corporate purposes.

To loan to any person, firm or corporation, public or private, domestic, foreign or alien, any of its surplus funds, either with or without security.

To purchase, hold, sell and transfer the shares of its own capital stock; provided it shall not use its funds or property for the purchase of its own shares of capital stock when such use would cause any impairment of its capital except as otherwise permitted by law, and provided further that shares of its own capital stock belonging to it shall not be voted upon directly or indirectly.

To construct, purchase, charter, lease, acquire, own, equip, maintain, manage, repair, use, navigate and operate boats, ships, vessels, barges, rafts and water-craft of all kinds, and any articles, materials, machinery, equipment and property used therefor or in connection therewith.

To purchase, manufacture or otherwise acquire, mortgage or otherwise encumber, sell or otherwise dispose of, engines, motors, electric and other machinery, accessories, devices, parts, appliances, apparatus, hardware, equipment, and property used in connection with the operation of a boat or ship.

To construct, purchase, lease, acquire, own, hold, maintain, improve, use, manage and operate ship-yards, docks, piers, wharves, basins, bridges, stores, terminals, offices, shops, factories, buildings, structures, works and properties used for or in connection with the business of the corporation.

To engage in and transact a transportation, shipping and forwarding business, to transport persons and property by water, land and air, to engage in and transact a storage business, to act as shipping agent for others, to carry on the business of a customs house broker, to promote, arrange and conduct tours, to carry on an insurance brokerage business and to carry on any other business or activity suitable, necessary or convenient in connection with any business of the corporation.

To carry on and conduct a terminal warehouse business in all its branches; to do a general shipping, handling, wharfage, lighterage, warehousing, trucking contracting and stevedoring business, and to act as ship brokers, managers of shipping property and forwarding agents and to that end to purchase, lease, charter, on time or by the voyage, or otherwise acquire and to use, own, operate and dispose of warehouses and other buildings and structures, piers, wharves, docks, tracks, hoists, cranes, cars, vessels, tugs, barges, trucks and other vehicles, engines, motors or other means of motive power, and such machinery, tools, apparatus and equipment as may appertain thereto, and to do all other lawful acts and things incidental thereto.

To transport for hire, as a common carrier or otherwise, passengers, mails, goods, wares, merchandise, animals and other property and materials of all kinds and nature whatsoever, to, from and between the various cities, towns and ports of the world by means of steam, motor or sailing vessels or boats and vessels of any kind whatsoever, and to construct, purchase, own, charter, or otherwise acquire, employ and operate steam, motor and other vessels and to sell, let, lease or charter, operate, deal in and dispose of steam, motor and other vessels of any nature whatsoever.

To purchase, construct, build, lease or otherwise acquire, hold, own, equip, manage, operate, maintain, control, improve and develop and to mortgage, grant, sell, exchange, convey, or otherwise dispose of, reservoirs, docks, piers, wharves, dry docks, warehouses, tankers, ships, tugs, lighters, barges, boats, vessels and any other means or methods of water transportation or facilities therefor.

To conduct the business of stevedoring, to load and unload ships, cars, lighters, barges and boats and vessels of any and all descriptions; to store freight and materials of all kinds and descriptions and to carry on the business of freight contractors, barge owners, lightermen, forwarding agents, wharfingers and general traders.

To enter into, make, acquire, hold, assign and deal in contracts and charter parties and to charter and subcharter boats and vessels of all descriptions and to engage generally in the business of a ship broker.

To maintain and conduct a general insurance agency and insurance brokerage business and to act as agent, solicitor or broker for any insurance company or companies authorized to do business in any of the United States, in soliciting, writing, issuance and brokering of marine, fire, casualty, accident, fidelity and any and all other kinds of insurance.

To have one or more offices, to carry on all or any of its operations and business and without restriction or limit as to amount to purchase or otherwise acquire, hold, own, mortgage, sell, convey or otherwise dispose of, real and personal property of every class and description in any of the states, districts, territories or colonies of the United States, and in any and all foreign countries, subject to the laws of such state, district, territory, colony or country.

In general, to carry on any other business in connection with the foregoing, and to have and exercise all the powers conferred by the laws of Delaware upon corporations formed under the General Corporation Law of the State of Delaware, and to do any or all of the things herein before set forth to the same extent as natural persons might or could do.

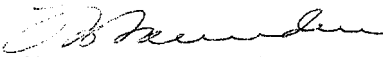
The objects and purposes specified in the foregoing clauses shall, except where otherwise expressed, be in nowise limited or restricted by reference to, or inference from, the terms of any other clause in this certificate of incorporation, but the objects and purposes specified in each of the foregoing clauses of this article shall be regarded as independent objects and purposes.

SECOND: That thereafter, pursuant to resolution of its Board of Directors, a special meeting of the stockholders of said corporation was duly called and held, upon written waiver of notice signed by the sole stockholder, at which meeting the necessary number of shares as required by statute were voted in favor of the amendments.

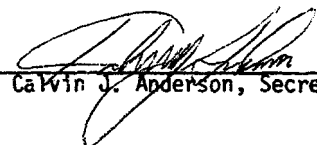
THIRD: That said amendments were duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, said CARGILL EXPORT, INC. has caused this Certificate to be signed by W. B. Saunders, its Vice President and attested by Calvin J. Anderson, its Secretary, this 19th day of December, 1984.

CARGILL EXPORT, INC.

By 
W. B. Saunders, Vice President

ATTEST:

By 
Calvin J. Anderson, Secretary

DEC 21 1984

35th 11/11/34

11/11/34

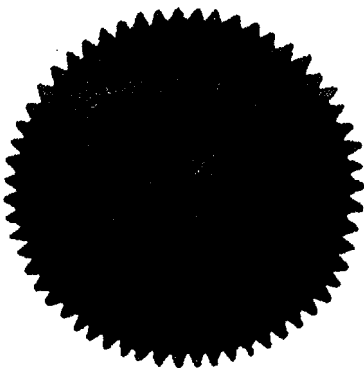
**PLEASE RETURN TO
THE CORPORATION TRUST COMPANY**



Office of Secretary of State.

J. Walton H. Simpson, Secretary of State of the State of Delaware,
do hereby certify that the above and foregoing is a true and correct copy of
Certificate of Incorporation of the "CARGILL EXPORT, INC.", as received and filed in
this office the third day of January, A.D. 1972, at 10 o'clock A.M.

In Testimony Whereof, I have hereunto set my hand
and official seal at Dover this third day
of January in the year of our Lord
one thousand nine hundred and seventy-two.



Walton H Simpson

Secretary of State

R. H. Caldwell

Asst Secretary of State

FORM 121

REC'D FOR RECORD Jan 3 1972 LEO J. DUGAN, J. ROSS, JR.

CARG000011

CERTIFICATE OF INCORPORATION

OF

CARGILL EXPORT, INC.

FIRST. The name of the corporation is CARGILL EXPORT, INC.

SECOND. Its registered office in the State of Delaware is located at No. 100 West Tenth Street, in the City of Wilmington, County of New Castle. The name and address of its registered agent is The Corporation Trust Company, No. 100 West Tenth Street, Wilmington 99, Delaware.

THIRD. The nature of the business, or objects or purposes to be transacted, promoted or carried on are:

To acquire by purchase, subscription, contract or otherwise, and to hold, sell, exchange, mortgage, pledge or otherwise dispose of, or turn to account or realize upon, and generally to deal in and with, all forms of securities, including, but not by way of limitation, shares, stocks, bonds, debentures, coupons, notes, scrip, mortgages, evidences of indebtedness, commercial paper, certificates of indebtedness and certificates of interest issued or created in any and all parts of the world by corporations, associations, partnerships, firms, trustees, syndicates, individuals, governments, states, municipalities, and other political and governmental divisions and subdivisions, whatsoever, or issued or created by others, irrespective of their form or the name by which they may be described, and all trust participation and other certificates of, and receipts evidencing interest in, any such securities.

To manufacture, purchase or otherwise acquire, invest in, own, mortgage, pledge, sell, assign and transfer or otherwise dispose of, trade, deal in and deal with goods, wares and merchandise and personal property of every class and description.

To acquire, and pay for in cash, stock or bonds of this corporation or otherwise, the good will, rights, assets and property, and to undertake or assume the whole or any part of the obligations or liabilities of any person, firm, association or corporation whether or not such person, firm, association or corporation be a citizen, domiciliary or resident of the United States of America or of any other foreign country.

To acquire, hold, use, sell, assign, lease, grant licenses in respect of, mortgage or otherwise dispose of letters patent of the United States or any foreign country, patent rights, licenses and privileges, inventions, improvements and processes, copyrights, trademarks and trade names, relating to or useful in connection with any business of this corporation.

To acquire by purchase, subscription or otherwise, and to receive, hold, own, guarantee, sell, assign, exchange, transfer, mortgage, pledge or otherwise dispose of or deal in and with any of the shares of the capital stock, or any voting trust certificates in respect of the shares of capital stock, scrip, warrants, rights, bonds, debentures, notes, trust receipts, and other securities, obligations, choses in action and evidences of indebtedness or interest issued or created by any corporations, joint stock companies, syndicates, associations, firms, trusts or persons, public or private, domestic, foreign or alien, or by the government of the United States of America, or by any foreign government, or by any state, territory, province, municipality or other political subdivision or by any governmental agency, and as owner thereof to possess and exercise all the rights, powers and privileges of ownership, including the right to execute consents and vote

thereon, and to do any and all acts and things necessary or advisable for the preservation, protection, improvement and enhancement in value thereof.

To enter into, make and perform contracts of every kind and description with any person, firm, association, corporation, municipality, county, state, body politic or government or colony or dependency thereof of the United States or any foreign country.

To borrow or raise moneys for any of the purposes of the corporation and, from time to time without limit as to amount, to draw, make, accept, endorse, execute and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures and other negotiable or non-negotiable instruments and evidences of indebtedness, and to secure the payment of any thereof and of the interest thereon by mortgage upon or pledge, conveyance or assignment in trust of the whole or any part of the property of the corporation, whether at the time owned or thereafter acquired, and to sell, pledge or otherwise dispose of such bonds or other obligations of the corporation for its corporate purposes.

To loan to any person, firm or corporation, public or private, domestic, foreign or alien, any of its surplus funds, either with or without security.

To purchase, hold, sell and transfer the shares of its own capital stock; provided it shall not use its funds or property for the purchase of its own shares of capital stock when such use would cause any impairment of its capital except as otherwise permitted by law, and provided further that shares of its own capital stock belonging to it shall not be voted upon directly or indirectly.

To have one or more offices, to carry on all or any of its operations

and business and without restriction or limit as to amount to purchase or otherwise acquire, hold, own, mortgage, sell, convey or otherwise dispose of, real and personal property of every class and description in any of the states, districts, territories or colonies of the United States, and in any and all foreign countries, subject to the laws of such state, district, territory, colony or country.

In general, to carry on any other business in connection with the foregoing, and to have and exercise all the powers conferred by the laws of Delaware upon corporations formed under the General Corporation Law of the State of Delaware, and to do any or all of the things hereinbefore set forth to the same extent as natural persons might or could do.

The objects and purposes specified in the foregoing clauses shall, except where otherwise expressed, be in nowise limited or restricted by reference to, or inference from, the terms of any other clause in this certificate of incorporation, but the objects and purposes specified in each of the foregoing clauses of this article shall be regarded as independent objects and purposes.

FOURTH. The total number of shares of stock which the corporation shall have authority to issue is twenty thousand (20,000); all of such shares shall be without par value.

FIFTH. The minimum amount of capital with which the corporation will commence business is Twenty Five Thousand Dollars (\$25,000.00).

SIXTH. The names and places of residence of the incorporators are as follows:

<u>NAMES</u>	<u>RESIDENCES</u>
B. J. Consono	100 West Tenth Street Wilmington, Delaware 19801
F. J. Obara, Jr.	100 West Tenth Street Wilmington, Delaware 19801
J. L. Rivera	100 West Tenth Street Wilmington, Delaware 19801

SEVENTH. The corporation is to have perpetual existence.

EIGHTH. The private property of the stockholders shall not be subject to the payment of corporate debts to any extent whatever.

NINTH. In furtherance and not in limitation of the powers conferred by statute, the board of directors is expressly authorized:

To make, alter or repeal the by-laws of the corporation.

To authorize and cause to be executed mortgages and liens upon the real and personal property of the corporation.

To set apart out of any of the funds of the corporation, available for dividends a reserve or reserves for any proper purpose and to abolish any such reserve in the manner in which it was created.

By resolution passed by a majority of the whole board, to designate one or more committees, each committee to consist of two or more of the directors of the corporation, which, to the extent provided in the resolution or in the by-laws of the corporation, shall have and may exercise the powers of the board of directors in the management of the business and affairs of the corporation, and may authorize the seal of the corporation to be affixed to all papers which may require it. Such committee or Committees shall have such name or names as may be stated in the by-laws of the corporation or as may be determined from time to time by resolution adopted by the board of directors.

When and as authorized by the affirmative vote of the holders of a majority of the stock issued and outstanding having voting power given

at a stockholders' meeting duly called for that purpose, or when authorized by the written consent of the holders of a majority of the voting stock issued and outstanding, to sell, lease or exchange all of the property and assets of the corporation, including its good will and its corporate franchises, upon such terms and conditions and for such consideration, which may be in whole or in part shares of stock in, and/or other securities of, any other corporation or corporations, as its board of directors shall deem expedient and for the best interests of the corporation.


TENTH. Whenever a compromise or arrangement is proposed between this corporation and its creditors or any class of them and/or between this corporation and its stockholders or any class of them, any court of equitable jurisdiction within the State of Delaware may, on the application in a summary way of this corporation or of any creditor or stockholder thereof, or on the application of any receiver or receivers appointed for this corporation under the provisions of section 291 of Title 8 of the Delaware Code or on the application of trustees in dissolution or of any receiver or receivers appointed for this corporation under the provisions of section 279 of Title 8 of the Delaware Code order a meeting of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this corporation, as the case may be, to be summoned in such manner as the said court directs. If a majority in number representing three-fourths in value of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this corporation, as the case may be, agree to any compromise or arrangement and to any reorganization of this corporation as consequence of such compromise

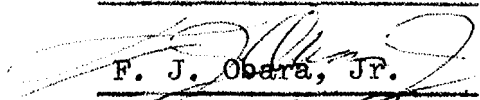
or arrangement, the said compromise or arrangement and the said reorganization shall, if sanctioned by the court to which the said application has been made, be binding on all the creditors or class of creditors, and/or on all the stockholders or class of stockholders, of this corporation, as the case may be, and also on this corporation.

ELEVENTH. Meetings of stockholders may be held outside the State of Delaware, if the by-laws so provide. The books of the corporation may be kept (subject to any provision contained in the statutes) outside the State of Delaware at such place or places as may be designated from time to time by the board of directors or in the by-laws of the corporation. Elections of directors need not be by ballot unless the by-laws of the corporation shall so provide.

TWELFTH. The corporation reserves the right to amend, alter, change or repeal any provision contained in this certificate of incorporation, in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.

WE, THE UNDERSIGNED, being each of the incorporators hereinbefore named, for the purpose of forming a corporation pursuant to the General Corporation Law of the State of Delaware, do make this certificate, hereby declaring and certifying that the facts herein stated are true, and accordingly have hereunto set our hands and seals this 3rd day of January, A.D. 1972.


B. J. Consono (SEAL)


F. J. Obara, Jr. (SEAL)


J. L. Rivera (SEAL)

PAGE 1 / 1

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JAN 3 1952

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RECEIVED FOR 2000

STATE OF NEW YORK
NEW CASTLE COUNTY,
JAN 1 1874

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Recorded in the Recorder's Office at

Wilmington, in INCORPORATION Record ✓ Vol. 109
Page 534 &c, the 3rd day of Jan
A. D., 1972

Witness my hand and official seal.

Leo J. Dugan Jr.

Records

Alvin L. Boardley

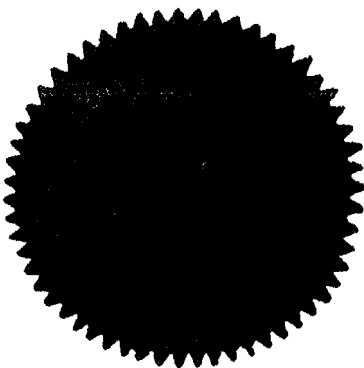
CARG000019



Office of Secretary of State.

I, Walton H. Simpson, Secretary of State of the State of Delaware,
do hereby certify that the above and foregoing is a true and correct copy of
 Certificate of Incorporation of the "CARGILL EXPORT, INC.", as received and filed in
 this office the third day of January, A.D. 1972, at 10 o'clock A.M.

In Testimony Whereof, I have hereunto set my hand
and official seal at Dover this third *day*
of January *in the year of our Lord*
one thousand nine hundred and seventy-two.



Walton H Simpson

Secretary of State

R. H. Ladd

Asst Secretary of State

FORM 121

REC'D FOR RECORD

Jan 3 1972 LEO J. DUGAN, Jr. Record

CARG000020

CERTIFICATE OF INCORPORATION

OF

CARGILL EXPORT, INC.

FIRST. The name of the corporation is CARGILL EXPORT, INC.

SECOND. Its registered office in the State of Delaware is located at No. 100 West Tenth Street, in the City of Wilmington, County of New Castle. The name and address of its registered agent is The Corporation Trust Company, No. 100 West Tenth Street, Wilmington 99, Delaware.

THIRD. The nature of the business, or objects or purposes to be transacted, promoted or carried on are:

To acquire by purchase, subscription, contract or otherwise, and to hold, sell, exchange, mortgage, pledge or otherwise dispose of, or turn to account or realize upon, and generally to deal in and with, all forms of securities, including, but not by way of limitation, shares, stocks, bonds, debentures, coupons, notes, scrip, mortgages, evidences of indebtedness, commercial paper, certificates of indebtedness and certificates of interest issued or created in any and all parts of the world by corporations, associations, partnerships, firms, trustees, syndicates, individuals, governments, states, municipalities, and other political and governmental divisions and subdivisions, whatsoever, or issued or created by others, irrespective of their form or the name by which they may be described, and all trust participation and other certificates of, and receipts evidencing interest in, any such securities.

To manufacture, purchase or otherwise acquire, invest in, own, mortgage, pledge, sell, assign and transfer or otherwise dispose of, trade, deal in and deal with goods, wares and merchandise and personal property of every class and description.

To acquire, and pay for in cash, stock or bonds of this corporation or otherwise, the good will, rights, assets and property, and to undertake or assume the whole or any part of the obligations or liabilities of any person, firm, association or corporation whether or not such person, firm, association or corporation be a citizen, domiciliary or resident of the United States of America or of any other foreign country.

To acquire, hold, use, sell, assign, lease, grant licenses in respect of, mortgage or otherwise dispose of letters patent of the United States or any foreign country, patent rights, licenses and privileges, inventions, improvements and processes, copyrights, trademarks and trade names, relating to or useful in connection with any business of this corporation.

To acquire by purchase, subscription or otherwise, and to receive, hold, own, guarantee, sell, assign, exchange, transfer, mortgage, pledge or otherwise dispose of or deal in and with any of the shares of the capital stock, or any voting trust certificates in respect of the shares of capital stock, scrip, warrants, rights, bonds, debentures, notes, trust receipts, and other securities, obligations, choses in action and evidences of indebtedness or interest issued or created by any corporations, joint stock companies, syndicates, associations, firms, trusts or persons, public or private, domestic, foreign or alien, or by the government of the United States of America, or by any foreign government, or by any state, territory, province, municipality or other political subdivision or by any governmental agency, and as owner thereof to possess and exercise all the rights, powers and privileges of ownership, including the right to execute consents and vote

thereon, and to do any and all acts and things necessary or advisable for the preservation, protection, improvement and enhancement in value thereof.

To enter into, make and perform contracts of every kind and description with any person, firm, association, corporation, municipality, county, state, body politic or government or colony or dependency thereof of the United States or any foreign country.

To borrow or raise moneys for any of the purposes of the corporation and, from time to time without limit as to amount, to draw, make, accept, endorse, execute and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures and other negotiable or non-negotiable instruments and evidences of indebtedness, and to secure the payment of any thereof and of the interest thereon by mortgage upon or pledge, conveyance or assignment in trust of the whole or any part of the property of the corporation, whether at the time owned or thereafter acquired, and to sell, pledge or otherwise dispose of such bonds or other obligations of the corporation for its corporate purposes.

To loan to any person, firm or corporation, public or private, domestic, foreign or alien, any of its surplus funds, either with or without security.

To purchase, hold, sell and transfer the shares of its own capital stock; provided it shall not use its funds or property for the purchase of its own shares of capital stock when such use would cause any impairment of its capital except as otherwise permitted by law, and provided further that shares of its own capital stock belonging to it shall not be voted upon directly or indirectly.

To have one or more offices, to carry on all or any of its operations

and business and without restriction or limit as to amount to purchase or otherwise acquire, hold, own, mortgage, sell, convey or otherwise dispose of, real and personal property of every class and description in any of the states, districts, territories or colonies of the United States, and in any and all foreign countries, subject to the laws of such state, district, territory, colony or country.

In general, to carry on any other business in connection with the foregoing, and to have and exercise all the powers conferred by the laws of Delaware upon corporations formed under the General Corporation Law of the State of Delaware, and to do any or all of the things hereinbefore set forth to the same extent as natural persons might or could do.

The objects and purposes specified in the foregoing clauses shall, except where otherwise expressed, be in nowise limited or restricted by reference to, or inference from, the terms of any other clause in this certificate of incorporation, but the objects and purposes specified in each of the foregoing clauses of this article shall be regarded as independent objects and purposes.

FOURTH. The total number of shares of stock which the corporation shall have authority to issue is twenty thousand (20,000); all of such shares shall be without par value.

FIFTH. The minimum amount of capital with which the corporation will commence business is Twenty Five Thousand Dollars (\$25,000.00).

SIXTH. The names and places of residence of the incorporators are as follows:

<u>NAMES</u>	<u>RESIDENCES</u>
B. J. Consono	100 West Tenth Street Wilmington, Delaware 19801
F. J. Obara, Jr.	100 West Tenth Street Wilmington, Delaware 19801
J. L. Rivera	100 West Tenth Street Wilmington, Delaware 19801

SEVENTH. The corporation is to have perpetual existence.

EIGHTH. The private property of the stockholders shall not be subject to the payment of corporate debts to any extent whatever.

NINTH. In furtherance and not in limitation of the powers conferred by statute, the board of directors is expressly authorized:

To make, alter or repeal the by-laws of the corporation.

To authorize and cause to be executed mortgages and liens upon the real and personal property of the corporation.

To set apart out of any of the funds of the corporation, available for dividends a reserve or reserves for any proper purpose and to abolish any such reserve in the manner in which it was created.

By resolution passed by a majority of the whole board, to designate one or more committees, each committee to consist of two or more of the directors of the corporation, which, to the extent provided in the resolution or in the by-laws of the corporation, shall have and may exercise the powers of the board of directors in the management of the business and affairs of the corporation, and may authorize the seal of the corporation to be affixed to all papers which may require it. Such committee or Committees shall have such name or names as may be stated in the by-laws of the corporation or as may be determined from time to time by resolution adopted by the board of directors.

When and as authorized by the affirmative vote of the holders of a majority of the stock issued and outstanding having voting power given

at a stockholders' meeting duly called for that purpose, or when authorized by the written consent of the holders of a majority of the voting stock issued and outstanding, to sell, lease or exchange all of the property and assets of the corporation, including its good will and its corporate franchises, upon such terms and conditions and for such consideration, which may be in whole or in part shares of stock in, and/or other securities of, any other corporation or corporations, as its board of directors shall deem expedient and for the best interests of the corporation.


TENTH. Whenever a compromise or arrangement is proposed between this corporation and its creditors or any class of them and/or between this corporation and its stockholders or any class of them, any court of equitable jurisdiction within the State of Delaware may, on the application in a summary way of this corporation or of any creditor or stockholder thereof, or on the application of any receiver or receivers appointed for this corporation under the provisions of section 291 of Title 8 of the Delaware Code or on the application of trustees in dissolution or of any receiver or receivers appointed for this corporation under the provisions of section 279 of Title 8 of the Delaware Code order a meeting of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this corporation, as the case may be, to be summoned in such manner as the said court directs. If a majority in number representing three-fourths in value of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this corporation, as the case may be, agree to any compromise or arrangement and to any reorganization of this corporation as consequence of such compromise

or arrangement, the said compromise or arrangement and the said reorganization shall, if sanctioned by the court to which the said application has been made, be binding on all the creditors or class of creditors, and/or on all the stockholders or class of stockholders, of this corporation, as the case may be, and also on this corporation.

ELEVENTH. Meetings of stockholders may be held outside the State of Delaware, if the by-laws so provide. The books of the corporation may be kept (subject to any provision contained in the statutes) outside the State of Delaware at such place or places as may be designated from time to time by the board of directors or in the by-laws of the corporation. Elections of directors need not be by ballot unless the by-laws of the corporation shall so provide.

TWELFTH. The corporation reserves the right to amend, alter, change or repeal any provisions contained in this certificate of incorporation, in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.

WE, THE UNDERSIGNED, being each of the incorporators hereinbefore named, for the purpose of forming a corporation pursuant to the General Corporation Law of the State of Delaware, do make this certificate, hereby declaring and certifying that the facts herein stated are true, and accordingly have hereunto set our hands and seals this 3rd day of January, A.D. 1972.


B. J. Consono (SEAL)


F. J. Osara, Jr. (SEAL)


J. L. Rivera (SEAL)

21 00
Certified Copy

CERTIFICATE OF INCORPORATION
OF
CARGILL EXPORT, INC.

FILED

JAN 3 1972

10AM

Walter H. Simpson
SECRETARY OF STATE

RECEIVED FOR RECORD

STATE OF DELAWARE
NEW CASTLE COUNTY,
LEO J. DUGAN, JR. Recorder

SS.

Recorded in the Recorder's Office at

Wilmington, in INCORPORATION Record ✓ Vol. 107
Page 534 &c, the 3rd day of Jan
A. D., 1972

Witness my hand and official seal.

Leo J. Dugan Jr.

Recorder
Alvin L. Boardley

CARG000028



Phone: (503) 986-2200
Fax: (503) 378-4381

Secretary of State
Corporation Division
255 Capitol St. NE, Suite 151
Salem, OR 97310-1327

Assumed Business Name—Amendment or Cancellation

Check the appropriate box below:

- ☐ AMENDMENT
(Complete all items)
- ☒ CANCELLATION
(Complete only 1, 3, 8, 9)

For office use only

FILED

APR 28 1998

CHECKED
SECRETARY OF STATE

Registry Number: 185414-82

Attach Additional Sheet if Necessary
Please Type or Print Legibly in Black Ink

1) ASSUMED BUSINESS NAME EXCEL COUNTRY FRESH MEATS COMPANY

2) SIC CODE (See back of form.)

4) AUTHORIZED REPRESENTATIVE (One name only)

3) PRINCIPAL PLACE OF BUSINESS (Street address, city, state, zip)

151 N. Main

☐ Continuing ☐ New (For AMENDMENT only)

5) MAILING ADDRESS FOR AUTHORIZED REP (Address, city, state, zip)

Wichita, KS 67202

6) REGISTRANTS (List names and street addresses of registrants. Attach a separate sheet if necessary.)
(All new registrants must be listed. If registrants are withdrawing, both continuing and withdrawing registrants must be listed.)

New Registrants (Name, Address)	Continuing Registrants (Name, Address)	Withdrawing Registrants (Name, Address)

7) COUNTIES ☐ Baker ☐ Crook ☐ Harney ☐ Lake ☐ Monrow ☐ Union

☐ Benton ☐ Curry ☐ Hood River ☐ Lane ☐ Multnomah ☐ Wallowa

☐ All Counties (Statewide) ☐ Clackamas ☐ Deschutes ☐ Jackson ☐ Lincoln ☐ Polk ☐ Wasco

☐ Clatsop ☐ Douglas ☐ Jefferson ☐ Linn ☐ Sherman ☐ Washington

☐ Columbia ☐ Gilliam ☐ Josephine ☐ Malheur ☐ Tillamook ☐ Wheeler

☐ Coos ☐ Grant ☐ Klamath ☐ Marion ☐ Umatilla ☐ Yamhill

8) SIGNATURES (All new registrants must sign. On an AMENDMENT, the Authorized Representative may make any changes necessary with the exception of signing for new Registrants. If any registrants are WITHDRAWING, withdrawing Registrants or Authorized Representative must sign. If there is a change of Authorized Representative, all registrants must sign. For a CANCELLATION, the Authorized representative or All Registrants must sign.)

X WILLIAM R. RAY

FEES

Required Filing Fee \$ 10
\$2 for each added county \$
Confirmation copy \$ 5
(optional)
TOTAL (non-refundable) \$

Please make check payable to
"Corporation Division."

NOTE: Filing fees may be paid
with VISA or MasterCard. The
card number and expiration date
should be submitted on a
separate sheet for your
protection.

9) CONTACT NAME

Janet Higgins

DAYTIME PHONE NUMBER

316-291-2540

Standard Industrial Classifications (S.I.C.) Code List

Please select the four digit number that most closely identifies your type of business from the following condensed list, or use a code provided by another government agency, or select a code from the Federal S.I.C. book which is available at any library. Write the four-digit number in the space provided on your form.

DIVISION A. AGRICULTURE, FORESTRY & FISHING

0100 Agricultural Production-Crops
0200 Agricultural Production-Livestock
0700 Agricultural Services
0740 Veterinary Services
0780 Landscape and Horticultural Services
0800 Forestry
0910 Commercial Fishing
0920 Fish Hatcheries & Preserves
0970 Hunting, Trapping & Game Propagation

DIVISION B. MINING

1000 Metal Mining
1200 Coal Mining
1300 Oil & Gas Extraction
1400 Nonmetallic Minerals Including Stone, Sand & Gravel

DIVISION C. CONSTRUCTION

1520 Residential Building Construction
1530 Operative Builders Who Construct & Sell Buildings On Their Own
1540 Nonresidential Building Construction
1610 Highway & Street Construction
1620 Heavy Construction
1710 Plumbing, Heating & Air Conditioning
1720 Painting, Paper Hanging & Decorating
1730 Electrical Work
1740 Masonry, Stonework, & Plastering
1750 Carpentering & Flooring
1760 Roofing & Sheet Metal Work
1770 Concrete Work
1780 Water Well Drilling
1790 Misc. Special Trade Contractors

DIVISION D. MANUFACTURING

2010 Meal Products
2020 Dairy Products
2030 Canned & Preserved Fruits & Vegetables
2040 Grain Mill Products
2050 Bakery Products
2060 Sugar & Confectionery Products
2070 Fats & Oil
2080 Beverages
2090 Food Preparations & Products
2100 Tobacco Manufacturers
2200 Textile Mill Products
2300 Apparel & Other Finished Products
2400 Lumber & Wood Products
2500 Furniture & Fixtures
2600 Paper & Allied Products
2700 Printing & Publishing
2810 Industrial Inorganic Chemicals
2820 Plastics Materials & Synthetics
2830 Drugs
2840 Soap, Detergents & Cleaning Preparations
2850 Paints, Varnishes & Allied Products
2860 Industrial Organic Chemicals
2870 Agricultural Chemicals
2890 Misc. Chemical Products
2910 Petroleum Refining
2950 Paving & Roofing Materials
2990 Products of Petroleum & Coal
3000 Rubber & Misc. Plastic Products
3100 Leather Tanning & Finishing & Leather Products
3200 Stone, Clay, Glass & Concrete Products
3300 Primary Metal Industries
3400 Fabricated Metal Products
3500 Machinery, Except Electrical
3600 Electrical & Electronic Machinery, Equipment & Supplies
3710 Motor Vehicles & Equipment
3720 Aircraft & Parts
3730 Ship & Boat Building & Repairing
3740 Railroad Equipment
3750 Motorcycles, Bicycles & Parts
3790 Misc. Transportation Equipment
3800 Measuring, Analyzing & Controlling Instruments
3910 Jewelry, Silverware & Plated Ware
3930 Musical Instruments
3940 Toys & Amusement, Sporting & Athletic Goods
3950 Pens, Pencils & Other Office & Artists Materials
3960 Costume Jewelry, Novelties, Buttons & Notions
3990 Misc. Manufacturers

DIVISION E. TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS & SANITARY SERVICES

4000 Railroad Transportation
4110 Local & Suburban Passenger Transportation
4120 Taxicabs
4130 Inter-city & Rural Highway Passenger Transportation
4140 Passenger Transportation Charter Service
4170 Terminal & Service Facilities for Motor Vehicle Passenger Transportation
4210 Trucking, Local & Long Distance
4220 Public Warehousing
4230 Terminal Maintenance for Motor Freight Transport
4400 Water Transportation
4500 Transportation by Air
4600 Pipelines, Except Natural Gas
4700 Misc. Transportation Services
4810 Telephone Communication (Wire or Radio)
4820 Telegraph Communication (Wire or Radio)
4830 Radio & Television Broadcasting
4890 Misc. Communication Services (NEC)
4910 Electric Services
4920 Gas Production & Distribution
4930 Combination Electric & Gas & Other Utility Services
4940 Water Supply
4950 Sanitary Services
4970 Irrigation Systems

DIVISION F. WHOLESALE TRADE

5010 Motor Vehicles, Automotive Parts & Supplies
5020 Furniture & Home Furnishings
5030 Lumber & Other Construction Materials
5040 Sporting, Recreational, Photographic, Hobby Goods, Toys & Supplies
5050 Metals & Minerals, Except Petroleum
5060 Electrical Goods
5070 Hardware, Plumbing & Heating Equipment & Supplies
5080 Machinery, Equipment & Supplies
5090 Misc. Durable Goods
5110 Paper & Paper Products
5120 Drugs, Proprietary & Sundries
5130 Apparel, Piece Goods & Notions
5140 Groceries & Related Products
5150 Farm-Product Raw Materials
5160 Chemicals & Allied Products
5170 Petroleum & Petroleum Products
5180 Beer, Wine & Distilled Alcoholic Beverages
5190 Misc. Nondurable Goods

DIVISION G. RETAIL TRADE

5200 Building Materials Dealers (Including Lumber, Hardware & Mobile Home Dealers)
5260 Retail Nurseries & Garden Stores
5300 General Merchandise Stores
5400 Food Stores Including Candy Stores
5510 Motor Vehicle Dealers (New and/or Used)
5530 Auto & Home Supply Stores
5540 Gasoline Service Stations
5550 Boat Dealers
5560 Recreation & Utility Trailer Dealers
5570 Motorcycle Dealers
5590 Misc. Automotive Dealers
5600 Apparel & Accessory Stores
5700 Furniture, & Home Furnishing Stores
5800 Eating & Drinking Places
5910 Drug Stores & Proprietary Stores
5920 Liquor Stores
5930 Used Merchandise Stores
5940 Retail Goods Stores Such As Sporting Goods, Bicycles, Books, Stationery, Jewelry & Hobby Stores
5960 Nonstore Retailers
5961 Catalog & Mail Order Houses
5980 Fuel & Ice Dealers
5990 Misc. Retail Stores (NEC)

DIVISION H. FINANCE, INSURANCE & REAL ESTATE

6000 Banking
6100 Credit Agencies Other Than Banks
6200 Security & Commodity Brokers, Dealers, Exchanges & Services
6300 Insurance Including Insurance Carriers of All Types
6330 Insurance Carriers
6400 Insurance Agents, Brokers & Service
6500 Real Estate Including Cemeteries
6512 Nonresidential Building Operators

6513 Apartment Building Operators
6530 Real Estate Agent Managers
6600 Any Combination of Real Estate, Insurance, Loans & Law Offices
6710 Holding Offices Which Hold Or Own Securities For The Purpose of Exercising Some Degree Of Control Over Companies
6720 Investment Offices
6730 Trust Consisting of Establishments Primarily Engaged in The Management of the Funds Of Individual Trust & Foundations
6790 Misc. Investors

DIVISION I. SERVICES

7000 Hotels, Rooming Houses, Camps & Other Lodging Places
7210 Laundry, Cleaning & Garment Services
7220 Photographic Studios (Portrait)
7230 Beauty Shops & Barber Shops
7250 Shoe Repair, Shoe Shine & Hat Cleaning Shops
7260 Funeral Service & Crematories
7290 Personal Services
7310 Advertising
7320 Credit Reporting, Mercantile Reporting, Adjustment & Collection Agencies
7330 Mailing, Reproduction, Commercial Art, Photography & Stenographic Services
7340 Services to Dwellings & Others Buildings
7350 News Syndicates
7390 Personnel Supply Services
7370 Computer & Data Processing Services
7390 Misc. Business Services
7392 Management & Public Relations (Consulting)
7510 Automobile Rental & Leasing
7520 Automobile Parking
7530 Auto Repair Shops
7540 Automotive Services, Except Repair
7620 Electrical Repair Shops
7630 Watch, Clock & Jewelry Repair
7640 Reprography & Furniture Repair
7690 Misc. Repair Shops
7810 Motion Picture Production & Distribution & Allied Services
7830 Motion Picture Theaters
7910 Dance Halls, Studios & Schools
7920 Theatrical Producers
7930 Bowling Alleys, Billiard & Pool Establishments
7940 Commercial Sports
7990 Misc. Amusement & Recreation Services
7997 Membership Sports & Recreation Clubs
8010 Offices of Licensed Physicians
8020 Offices of Licensed Dentists
8030 Offices of Licensed Osteopathic Physicians
8040 Offices of Other Health Practitioners
8050 Nursing & Personal Care Facilities
8060 Hospitals
8070 Medical & Dental Laboratories
8080 Outpatient Care Facilities
8090 Misc. Health & Allied Services
8100 Legal Services
8200 Educational Services Such As Libraries, Schools, Including Nondegree Granting Schools, Except Dancing Schools
8320 Individual & Family Social Services
8330 Job Training & Related Social Services
8350 Child Day Care Services
8360 Residential Care
8380 Senior Citizens Association
8390 Misc. Social Services
8400 Museums, Botanical & Zoological Gardens
8510 Business Associations
8620 Professional Associations
8630 Labor Organizations
8640 Civic & Social Associations
8650 Political Organizations
8660 Religious Organizations
8680 Farm Granges
8910 Engineering & Architectural Services
8920 Noncommercial Research Organizations
8930 Accounting, Auditing & Bookkeeping
8990 Misc. Services
9200 Justice, Public Order & Safety



December 23, 1997

Note to the file

Do not enclose any correspondence - per application

State of Oregon
Corp. Div. - Business Registry
255 Capitol St., NE - Suite 151
Salem OR 97310-1327

RE: **Assumed Business Name Registration Renewal - 1998**

Enclosed is Excel's check no.201218260 in the amount of \$82.00 and our renewal application for Excel Country Fresh Meats Company .

If you have any questions, please call.

Sincerely,

Sandy Atkinson
Administrative Assistant,
Legal Department
/sa
Encl.

EXCEL CORPORATION • 151 N. MAIN • P.O. BOX 2519 • WICHITA, KANSAS 67201-2519 • (316) 291-2500

 A CARGILL FOODS company

CARG000031

185414-2199801100082004

STATE OF OREGON
CORPORATION DIVISION
ASSUMED BUSINESS NAME REGISTRATION

Registry Number: 185414-82 MAIL THIS NOTICE WITH YOUR CHECK Fee: \$82.00
Orig. File Date: 01/10/1990 1998 APPLICATION FOR RENEWAL Due Date: 01/10/1998

Please review the bottom and reverse side of this notice for accuracy. If the information has
changed please make the corrections and return the entire notice with your remittance.
DO NOT ENCLOSE ANY CORRESPONDENCE.

Assumed Business Name: EXCEL COUNTRY FRESH MEATS COMPANY

DONALD C MEIERGERD
151 N MAIN
PO BOX 2519
WICHITA KS 67202

If no changes detach this coupon and mail with your check

FAILURE TO SUBMIT THIS REPORT AND THE REQUIRED FEE ON OR BEFORE JANUARY 10, 1998 WILL RESULT
IN CANCELLATION OF THIS REGISTRATION WITHOUT FURTHER NOTICE.

1998 APPLICATION FOR RENEWAL

EXCEL COUNTRY FRESH MEATS COMPANY

Registry Number: 185414-82

1. Authorized Representative: DONALD C MEIERGERD
151 N MAIN
PO BOX 2519
WICHITA KS 67202
2. Principal Place of Business: ~~6645 N-ENGLISH~~ 4553 N. Channel
PORTLAND OR 97217 Portland OR 97217
3. Sic Code: (See Enclosed List) 5190 MISC. NONDURABLE GOODS
4. Registrant(s) (if more than four, attach separate page). Please update to include any
changes. A street address is required for all registrants.

Name: EXCEL CORPORATION A CORPORATION OF DELA Name: _____

WARE Addr: _____
Addr: _____

Name: _____ Name: _____

Addr: _____ Addr: _____

ABN

RECEIVED

NOV 28 1997

EXCEL CORP
LEGAL DEPT

CARG000032

Assumed Business Name: EXCEL COUNTRY FRESH MEATS COMPANY

DONALD C MEIERGERD
151 N MAIN
PO BOX 2518
WICHITA KS 67202

5. Counties: If changing counties please see instructions for fee calculation.

X Baker	X Crook	X Harney	X Lake	X Morrow	X Union
X Benton	X Curry	X Hood River	X Lane	X Multnomah	X Wallowa
X Clackamas	X Deschutes	X Jackson	X Lincoln	X Polk	X Wasco
X Clatsop	X Douglas	X Jefferson	X Linn	X Sherman	X Washington
X Columbia	X Gilliam	X Josephine	X Malheur	X Tillamook	X Wheeler
X Coos	X Grant	X Klamath	X Marion	X Umatilla	X Yamhill

SIGNATURES OF NEW REGISTRANTS(S):

Signature required only when changes are made.

Signature of Authorized Representative:

Donald C Meiergerd

Day time telephone number: 316-291-2591 --- Sandy Atkinson

If the information has not changed return only the coupon with your remittance and retain the bottom portion for your records.
berib150 abn renewal 11-95

CARG000033

CARG000034



REQUEST
FOR PAYMENT

COMPANY/DIVISION

DATE

EXCEL CORPORATION

12/19/97

LOCATION/DEPT.

WICHITA/LEGAL

Issue Cash Draft or Check Payable to	PAYEE <i>State of Oregon Corporate Division</i>	Check Amount \$ <i>8200</i>
	STREET ADDRESS <i>255 Capital Street, NE, Suite 151</i>	
	CITY <i>Salem</i>	STATE <i>OR</i>
In Payment of (Typed on Check)	ZIP <i>97310-1327</i>	
	DETAIL <i>Renewal of Assumed Business name</i>	
Accounts to be Charged (If not below)	Account Name	\$ Amount
	Account Name	\$ Amount
	Account Name	\$ Amount
Requested By:	Approved By:	
<i>Sandy [Signature]</i>	<i>Janet S. Higgin</i>	

INVOICE # *011098*
INVOICE AMOUNT *82.00*
INVOICE DATE *1/10/98*
TAX AMOUNT
TAXABLE AMOUNT

VENDOR NUMBER
VENDOR NAME
PO NUMBER
TAX CODE
TAX AREA

ACCOUNT NUMBER	SUB LEDG	TYPE	AMOUNT	DESCRIPTION
135600.686201	1000		82.00	Renewal license

CARG000035

Fee: \$10.00
+ \$ 2.00 per county
TOTAL: _____

STATE OF OREGON
CORPORATION DIVISION
158 12th Street NE
Salem, OR 97310

IS SPACE FOR OFFICE USE ONLY

FILED
JAN 10 1990
CORPORATION DIVISION

Registry Number:

18541489
(Office Use Only)

ASSUMED BUSINESS NAME REGISTRATION

CORPORATION DIVISION

PLEASE COMPLETE ALL SECTIONS LEGIBLY IN BLACK INK

1. ASSUMED BUSINESS NAME: EXCEL COUNTRY FRESH MEATS COMPANY
2. Principal Place of Business: 955 N. Columbia Blvd., Portland OR 97217
Street and Number City State Zip Code
3. Authorized Representative (ONE NAME ONLY): Scottie D. Cronin, V.P. - Country Fresh Dist
151 North Main, P.O. Box 2519 Wichita, KS 67202
Street and Number or PO Box City State Zip Code
4. SIC Code: 5190
5. Registrants (attach a separate sheet if necessary):

Name: EXCEL CORPORATION a Corporation of
Street Delaware
Address: 151 North Main
Wichita, KS 67202

Name: _____
Street _____
Address: _____

Name: _____
Street _____
Address: _____

Name: _____
Street _____
Address: _____

6. Counties: ☒ All Counties (statewide registration)

<input type="checkbox"/> Baker	<input type="checkbox"/> Douglas	<input type="checkbox"/> Lake	<input type="checkbox"/> Sherman
<input type="checkbox"/> Benton	<input type="checkbox"/> Gilliam	<input type="checkbox"/> Lane	<input type="checkbox"/> Tillamook
<input type="checkbox"/> Clackamas	<input type="checkbox"/> Grant	<input type="checkbox"/> Lincoln	<input type="checkbox"/> Umatilla
<input type="checkbox"/> Clatsop	<input type="checkbox"/> Harney	<input type="checkbox"/> Linn	<input type="checkbox"/> Union
<input type="checkbox"/> Columbia	<input type="checkbox"/> Hood River	<input type="checkbox"/> Malheur	<input type="checkbox"/> Wallowa
<input type="checkbox"/> Coos	<input type="checkbox"/> Jackson	<input type="checkbox"/> Marion	<input type="checkbox"/> Wasco
<input type="checkbox"/> Crook	<input type="checkbox"/> Jefferson	<input type="checkbox"/> Morrow	<input type="checkbox"/> Washington
<input type="checkbox"/> Curry	<input type="checkbox"/> Josephine	<input type="checkbox"/> Multnomah	<input type="checkbox"/> Wheeler
<input type="checkbox"/> Deschutes	<input type="checkbox"/> Klamath	<input type="checkbox"/> Polk	<input type="checkbox"/> Yamhill

7. Signature of all registrants (attach a separate sheet if necessary):

R. Keith Miers
R. Keith Miers
Secretary

William P. Miller, Jr.
William P. Miller, Jr.
Vice President

8. Person to contact about this registration:

C. Patton McGee
800 325-2671

Daytime telephone number:

ABN NEW (3/88) 831.115 (\$ _____)

(ORE. - 98 - 9/21/89)

CARG000036

Standard Industrial Classification (S.I.C.) Code List

After reading through the following list, select the four-digit number that most closely identifies your type of business. Write that four-digit number in the space provided on your form.

DIVISION A. AGRICULTURE, FORESTRY, & FISHING

0100 Agricultural Production-Crops
0200 Agricultural Production-Livestock
0700 Agricultural Services
0800 Forestry
0910 Commercial Fishing
0920 Fish Hatcheries & Preserves
0970 Hunting, Trapping & Game Propagation

DIVISION B. MINING

1000 Metal Mining
1100 Anthracite Mining
1200 Bituminous Coal & Lignite Mining
1300 Oil & Gas Extraction
1400 Nonmetallic Minerals Including Stone, Sand & Gravel

DIVISION C. CONSTRUCTION

1520 General Building Contractors -- Residential Buildings
1530 Operative Builders Who Construct & Sell Buildings On Their Own Account Rather Than As Contractors
1540 General Building Contractors -- Nonresidential Buildings
1610 Highway & Street Construction
1620 Heavy Construction
1710 Plumbing, Heating (except Electric) & Air Conditioning
1720 Painting, Paper Hanging & Decorating
1730 Electrical Work
1740 Masonry, Stonework, Tile Setting & Plastering
1750 Carpentering & Flooring
1760 Roofing & Sheet Metal Work
1770 Concrete Work
1790 Water Well Drilling
1790 Special Trade Contractors Not Otherwise Listed Above

DIVISION D. MANUFACTURING

2010 Meat Products
2020 Dairy Products
2030 Canned & Preserved Fruits & Vegetables
2040 Grain Mill Products
2050 Bakery Products
2060 Sugar & Confectionery Products
2070 Fats & Oils
2080 Beverages
2090 Food Preparations & Products
2100 Tobacco Manufacturers
2200 Textile Mill Products
2300 Apparel & Other Finished Products
2400 Lumber & Wood Products
2500 Furniture & Fixtures
2600 Paper & Allied Products
2700 Printing & Publishing
2810 Industrial Inorganic Chemicals
2820 Plastics Materials & Synthetics
2830 Drugs
2840 Soap, Detergents & Cleaning Preparations
2850 Paints, Varnishes & Allied Products
2860 Industrial Organic Chemicals
2870 Agricultural Chemicals
2890 Chemical Products Not Otherwise Listed Above
2910 Petroleum Refining
2950 Paving & Roofing Materials
2990 Products of Petroleum & Coal
3000 Rubber & Misc. Plastics Products
3100 Leather Tanning & Finishing & Leather Products
3200 Stone, Clay, Glass & Concrete Products
3300 Primary Metal Industries
3400 Fabricated Metal Products
3500 Machinery, Except Electrical
3600 Electrical & Electronic Machinery, Equipment & Supplies
3710 Motor Vehicles & Motor Vehicle Equipment
3720 Aircraft & Parts
3730 Ship & Boat Building & Repairing
3740 Railroad Equipment
3750 Motorcycles, Bicycles & Parts
3760 Guided Missiles, Space Vehicles & Parts
3790 Transportation Equipment Not Otherwise Listed Above
3800 Measuring, Analyzing & Controlling Instruments, Photographic, Medical & Optical Goods, Watches & Clocks
3910 Jewelry, Silverware & Plated Ware
3930 Musical Instruments
3940 Toys & Amusement, Sporting & Athletic Goods

3950 Pens, Pencils & Other Office & Artists' Materials
3960 Costume Jewelry, Novelties, Buttons & Notions
3990 Manufacturing Industries Not Otherwise Listed Above

DIVISION E. TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS & SANITARY SERVICES

4000 Railroad Transportation
4110 Local & Suburban Passenger Transportation
4120 Taxicabs
4130 Intercity & Rural Highway Passenger Transportation
4140 Passenger Transportation Charter Service
4170 Terminal & Service Facilities for Motor Vehicle Passenger Transportation
4210 Trucking, Local & Long Distance
4220 Public Warehousing
4230 Terminal & Joint Terminal Maintenance Facilities for Motor Freight Transportation
4400 Water Transportation
4500 Transportation by Air
4600 Pipelines, Except Natural Gas
4700 Transportation Services Not Otherwise Listed Above
4810 Telephone Communication (Wire or Radio)
4820 Telegraph Communication (Wire or Radio)
4830 Radio & Television Broadcasting
4890 Communication Services Not Otherwise Listed Above
4910 Electric Services
4920 Gas Production & Distribution
4930 Combination Electric & Gas & Other Utility Services
4940 Water Supply
4950 Sanitary Services
4960 Steam Supply
4970 Irrigation Systems

DIVISION F. WHOLESALE TRADE

5010 Motor Vehicles, Automotive Parts & Supplies
5020 Furniture & Home Furnishings
5030 Lumber & Other Construction Materials
5040 Sporting, Recreational, Photographic & Hobby Goods & Toys & Supplies
5050 Metals & Minerals, Except Petroleum
5060 Electrical Goods
5070 Hardware, Plumbing & Heating Equipment & Supplies
5080 Machinery, Equipment & Supplies
5090 Durable Goods Not Otherwise Listed Above
5110 Paper & Paper Products
5120 Drugs, Proprietarys & Sundries
5130 Apparel, Piece Goods & Notions
5140 Groceries & Related Products
5150 Farm-Product Raw Materials
5160 Chemicals & Allied Products
5170 Petroleum & Petroleum Products
5180 Beer, Wine & Distilled Alcoholic Beverages
5190 Nondurable Goods Not Otherwise Listed Above

DIVISION G. RETAIL TRADE

5200 Building Materials Dealers (Including Lumber, Hardware & Mobile Home Dealers)
5300 General Merchandise Stores
5400 Food Stores Including Candy Stores
5510 Motor Vehicle Dealers (New & Used)
5520 Motor Vehicle Dealers (Used Only)
5530 Auto & Home Supply Stores
5540 Gasoline Service Stations
5550 Boat Dealers
5560 Recreation & Utility Trailer Dealers
5570 Motorcycle Dealers
5590 Automotive Dealers Not Otherwise Listed Above
5600 Apparel & Accessory Stores
5700 Furniture, Home Furnishings & Equipment Stores
5800 Eating & Drinking Places
5910 Drug Stores & Proprietary Stores
5920 Liquor Stores
5930 Used Merchandise Stores
5940 Retail Goods Stores Such As Sporting Goods, Bicycles, Books, Stationery, Jewelry & Hobby Stores
5960 Nonstore Retailers
5980 Fuel & Ice Dealers
5990 Retail Stores Not Otherwise Listed Above

DIVISION H. FINANCE, INSURANCE & REAL ESTATE

6000 Banking
6100 Credit Agencies Other Than Banks
6200 Security & Commodity Brokers, Dealers, Exchanges & Services
6300 Insurance Including Insurance Carriers Of All Types
6400 Insurance Agents, Brokers & Service
6500 Real Estate Including Cemeteries
6600 Any Combination of Real Estate, Insurance, Loans & Law Offices
6710 Holding Offices Which Hold Or Own Securities For The Purpose Of Exercising Some Degree Of Control Over Companies
6720 Investment Offices
6730 Trusts Consisting Of Establishments Primarily Engaged In The Management Of The Funds Of Individual Trusts & Foundations
6790 Investors Such As Oil Royalty Traders, Patent Owners & Investment Clubs

DIVISION I. SERVICES

7000 Hotels, Rooming Houses, Camps & Other Lodging Places
7210 Laundry, Cleaning & Garment Services
7220 Photographic Studios (Portrait)
7230 Beauty Shops & Barber Shops
7250 Shoe Repair, Shoe Shine & Hat Cleaning Shops
7260 Funeral Service & Crematories
7290 Personal Services
7310 Advertising
7320 Credit Reporting, Mercantile Reporting & Adjustment & Collection Agencies
7330 Mailing, Reproduction, Commercial Art & Photography & Stenographic Services
7340 Services To Dwellings & Other Buildings
7350 News Syndicates
7360 Personnel Supply Services
7370 Computer & Data Processing Services
7510 Automobile Rental & Leasing
7520 Automobile Parking
7530 Auto Repair Shops
7540 Automotive Services, except Repair
7620 Electrical Repair Shops
7630 Watch, Clock & Jewelry Repair
7640 Upholstery & Furniture Repair
7690 Repair Shops Not Otherwise Listed Above
7810 Motion Picture Production & Distribution & Allied Services
7830 Motion Picture Theaters
7910 Dance Halls, Studios & Schools
7920 Theatrical Producers
7930 Bowling Alleys & Billiard & Pool Establishments
7940 Commercial Sports
7990 Amusement & Recreation Services Not Otherwise Listed Above
8010 Offices Of Licensed Physicians
8020 Offices of Licensed Dentists
8030 Offices of Licensed Osteopathic Physicians
8040 Offices of Other Health Practitioners
8050 Nursing & Personal Care Facilities
8060 Hospitals
8070 Medical & Dental Laboratories
8080 Outpatient Care Facilities
8090 Health & Allied Services Not Otherwise Listed Above
8100 Legal Services
8200 Educational Services Such As Libraries, Schools, Including Nondegree Granting Schools, Except Dancing Schools
8320 Individual & Family Social Services
8330 Job Training & Related Social Services
8350 Child Day Care Services
8360 Residential Care
8380 Senior Citizens Associations
8390 Social Services Not Otherwise Listed Above
8400 Museums, Botanical & Zoological Gardens
8610 Business Associations
8620 Professional Associations
8630 Labor Organizations
8640 Civic & Social Associations
8650 Political Organizations
8660 Religious Organizations
8680 Farm Granges
8910 Engineering & Architectural Services
8920 Noncommercial Research Organizations
8930 Accounting, Auditing & Bookkeeping
8990 Services Not Otherwise Listed Such As Lecturers, Authors, & Artists
0000 Not Yet Organized Or Inactive

December 11, 1989

RE: EXCEL CORPORATION TU 65872-5
(d/b/a TAMPA COUNTRY FRESH MEATS COMPANY)
(d/b/a EXCEL CORPORATION A CORPORATION OF DELAWARE)
(Delaware Domestic)

Excel Corporation
ATTN: Ms. Faye Stucky
P. O. Box 2519
Wichita, Kansas 67201

Dear Ms. Stucky:

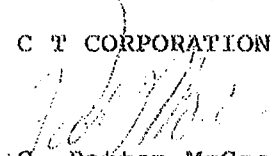
The above corporation was qualified in the state of Oregon on December 8, 1989. Enclosed please find the evidence of this filing.

This completes our services in connection with this qualification. An itemized statement of the charges and disbursements incurred will be forwarded to your office shortly.

Thank you for using our services.

Very truly yours,

C T CORPORATION SYSTEM


C. Patton McGee
Service Representative

CPMcG/loh
Encl.

CARG000038

State of Oregon
Secretary of State
CORPORATION DIVISION

Received Handwritten Receipt DOLLARS \$ 100.00

From Cl. Corporation, Inc.

940 Olive St. St. Louis, MO 63101
(Street Address) (City and State) (Zip Code)

For 1000-News Pkts.
Carol Corporation, a Corporation of Delaware
11 1300 31 88

Revenue Account No. 831.115

Other

CORPORATION DIVISION

☐ Cash
☐ Check

By Handwritten Signature

Submit the Original and One
True Copy with an Original
Certificate of Existence
(831.115) \$440.00

STATE OF OREGON
CORPORATION DIVISION
158 12th Street NE
Salem, OR 97310

LEAVE SPACE FOR OFFICE USE ONLY

Oregon Registry Number:

FOREIGN BUSINESS CORPORATION
APPLICATION FOR AUTHORITY TO TRANSACT BUSINESS

180831-88

(Office Use Only)

PLEASE TYPE OR PRINT LEGIBLY IN BLACK INK

1. Name of the corporation: EXCEL CORPORATION a Corporation of Delaware

Note: The name must contain the word "Corporation," "Company," "Incorporated," or "Limited" or an abbreviation of one of such words.

2. State or country of incorporation: Delaware

3. Date of incorporation: 4-24-74 Duration, if not perpetual: perpetual

4. Name of Oregon registered agent: C T CORPORATION SYSTEM

Address of Oregon registered office (This must be a street address in Oregon which is identical to the registered agent's business office):

800 Pacific Building, Portland, OREGON 97204
Street and Number City State Zip Code

5. Address of the principal office of the business: (C/O:)
(Attn:)

151 North Main Wichita KS 67202
Street and Number City State Zip Code

6. Mailing address Corporation Division may use for notices (If different from the principal office address):

Street and Number or PO Box City State Zip Code

7. Name and address of president and secretary:

William P. Miller, Jr. 1301 Perth, Wichita, KS 67208
Vice President Address

R. Keith Miers 4303 Spyglass Circle, Wichita, KS 67226
Secretary Address

Execution: L. P. Miller - William P. Miller, Jr. Vice President
Signature Printed Name Title

Person to contact about this filing: C. Patton McGee 800/325-2671
Name Daytime Phone Number

Submit the original and a true copy to the Corporation Division, 158 12th Street NE, Salem, OR 97310, with the fee of \$400.00 and the surcharge of \$40.00 — Total \$440.00. Include an ORIGINAL CERTIFICATE OF EXISTENCE, current within 60 days of delivery to this division, authenticated by the official having custody of the corporate records in the jurisdiction of incorporation. PLEASE DO NOT SEND CASH. If you have questions, call (503) 378-4166.

FBC-1 (3/88) 831.115 (\$440.00)

(ORE. - 647 - 5/6/88)

CARG000040



Phone: (503) 986-2200
Fax: (503) 378-4381

Application for Authority to Transact—Foreign Limited Liability Company

Secretary of State
Corporation Division
255 Capitol St. NE, Suite 151
Salem, OR 97310-1327

FILED
For Office Use Only

OCT 31 2001
OREGON
SECRETARY OF STATE

Registry Number: 047164-94

Attach Additional Sheet if Necessary
Please Type or Print Legibly in Black Ink

1) NAME (Must contain the words "Limited Liability Company" or the abbreviations "LLC" or "L.L.C.")

CLD Pacific Grain, LLC

2) STATE OR COUNTRY OF ORGANIZATION

Delaware

Date of Organization: September 18, 2001

6) NAME OF OREGON REGISTERED AGENT

C T Corporation System

3) CERTIFICATE OF EXISTENCE

☐ An original certificate of existence, current within 60 days of delivery to this Division, authenticated by the official having custody of the organization, is attached.

7) ADDRESS OF OREGON REGISTERED AGENT (Must be an Oregon Street Address which is identical to the registered agent's business office.)

388 State Street, Suite 420,
Salem, Oregon 97301

4) DURATION (Please check one.)

☐ Latest date upon which the Limited Liability Company is to dissolve is _____.

☒ Duration shall be perpetual.

8) ADDRESS OF PRINCIPAL OFFICE OF THE BUSINESS

222 S.W. Columbia
Suite 1133
Portland, OR 97201

5) THIS FOREIGN LIMITED LIABILITY COMPANY SATISFIES THE REQUIREMENTS OF ORS 63.714(3).

☒ CHECK HERE TO INDICATE ON YOUR REGISTRATION THAT YOU DO NOT WANT MAIL SOLICITATION. PLEASE NOTE, THERE IS NO OBLIGATION ON THE PART OF PERSONS USING OUR LISTS TO REFRAIN FROM MAILING SOLICITATIONS. THE MARK IS SIMPLY INFORMATIONAL. ORS 50.022

9) ADDRESS WHERE THE DIVISION MAY MAIL NOTICES

222 S.W. Columbia
Suite 1133
Portland, OR 97201

10) EXECUTION (At least one member or manager must sign.)

Printed Name

Arnold F. Schaufler

Signature

Title

General Manager

11) CONTACT NAME

Arnold F. Schaufler

DAYTIME PHONE NUMBER -- INCLUDING AREA CODE

503-243-1133

FEES

Make check for \$20 payable to "Corporation Division"

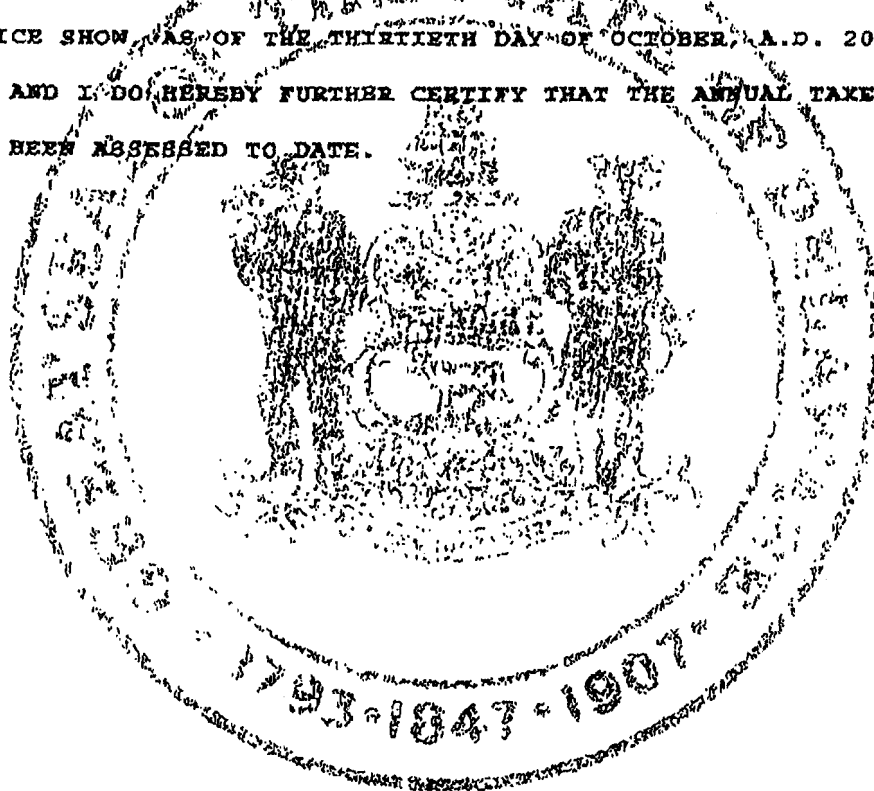
NOTE: Fees may be paid with VISA or MasterCard. The card number and expiration date should be submitted on a separate sheet for your protection.

State of Delaware
Office of the Secretary of State

PAGE 1

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "CLO PACIFIC GRAIN, LLC" IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW AS OF THE THIRTIETH DAY OF OCTOBER, A.D. 2001.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE NOT BEEN ASSESSED TO DATE.



Harriet Smith Windsor
Harriet Smith Windsor, Secretary of State

3436938 9300

AUTHENTICATION: 1418012

010545358

DATE: 10-30-01

TOTAL P.02

CARG000042



Secretary of State
Corporation Division
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327

Phone: (503) 986-2200
Fax: (503) 378-4381
www.sos.state.or.us/corporation/corphp.htm

Registry Number: 047164-94
Type: FOREIGN LIMITED LIABILITY COMPANY

CLD PACIFIC GRAIN, LLC
222 SW COLUMBIA STE 1133
PORTLAND OR 97201

Acknowledgment Letter

The document you submitted was recorded as shown below. Please review and verify the information listed for accuracy.

If you have any questions regarding this acknowledgement, contact the Secretary of State, Corporation Division at (503) 986-2200. Please refer to the registration number listed above. A copy of the filed documentation may be ordered for a fee of \$5.00. Submit your request to the address listed above or call (503) 986-2317 with your Visa or MasterCard number.

Document

APPLICATION FOR AUTHORITY

Filed On
10/31/2001

Jurisdiction
DELAWARE

Name
CLD PACIFIC GRAIN, LLC

Your document was filed indicating you do not want mail solicitation.

Principal Place of Business
222 SW COLUMBIA STE 1133
PORTLAND OR 97201

Registered Agent
C T CORPORATION SYSTEM
388 STATE ST STE 420
SALEM OR 97301

Mailing Address
222 SW COLUMBIA STE 1133
PORTLAND OR 97201

GINPIT
ACK
10/31/2001

CARG000043



Secretary of State
Corporation Division
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327

Phone: (503) 986-2200
Fax: (503) 378-4381
www.filinginoregon.com

2007 APPLICATION FOR RENEWAL

Registry Number: 722788-81
Date of Registration: 11/30/1999
Fee: \$50.00
Due Date: 11/30/2007
Type: ASSUMED BUSINESS NAME

ANNE E CARLSON
15407 MCGINTY RD WEST
WAYZATA MN 55391

Note: Assumed Business Names are
required to renew every two years.

FILED

OCT 22 2007

**OREGON
SECRETARY OF STATE**

RE: ROGERS TERMINAL AND SHIPPING

Log on to our website www.filinginoregon.com/renew to review your information and pay your renewal fee electronically.

You can still pay your renewal through the mail by submitting the coupon below. When paying by mail please use the envelope provided.

If your information is not current you may obtain an amendment form (102) to change the information by calling (503) 986-2200 or download from our website www.filinginoregon.com and clicking on Forms, Fees & Publications.

Failure to submit the Renewal payment by the due date will result in cancellation of this registration without further notice.

Detach here and mail the coupon with your payment in the enclosed envelope.

Fee: \$50.00 Due: 11/30/2007

Remit To: Corporation Division

Registry Number: 722788-81
ASSUMED BUSINESS NAME
ROGERS TERMINAL AND SHIPPING

72278881200711300050008

OREGON SECRETARY OF STATE
CORPORATION DIVISION
PO BOX 4353
PORTLAND OR 97208-4353

CARG000044



Secretary of State
Corporation Division
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327

Phone: (503) 986-2200
Fax: (503) 378-4381
www.filinginoregon.com

2005 APPLICATION FOR RENEWAL**Registry Number: 722788-81****Date of Registration: 11/30/1999****Fee: \$50.00****Due Date: 11/30/2005****Type: ASSUMED BUSINESS NAME****ROGERS TERMINAL AND SHIPPING**

~~ANNE E CARLSON~~ *Corporate Secretary/Lake*
15407 MCGINTY RD WEST
WAYZATA MN 55391

RE: ROGERS TERMINAL AND SHIPPING

Log on to our website www.filinginoregon.com/bizreg/renew to review your information and pay your renewal fee electronically.

You can still pay your renewal through the mail by submitting the coupon below. When paying by mail please use the envelope provided.

If your information is not current you may obtain an amendment form (102) to change the information by calling (503) 986-2200 or download from our website www.filinginoregon.com and clicking on Forms And Fees.

Failure to submit the Renewal payment by the due date will result in cancellation of this registration without further notice.

FILED**OCT 27 2005**OREGON
SECRETARY OF STATE**Detach here and mail the coupon with your payment in the enclosed envelope.****Fee: \$50.00 Due: 11/30/2005****Remit To: Corporation Division****Registry Number: 722788-81****ASSUMED BUSINESS NAME****ROGERS TERMINAL AND SHIPPING**

72278881200511300050000

OREGON SECRETARY OF STATE
CORPORATION DIVISION
PO BOX 4353
PORTLAND OR 97208-4353

TOTAL P.02

CARG000045



Phone: (503) 968-2200
Fax: (503) 376-4381

Secretary of State
Corporation Division
255 Capitol St. NE, Suite 151
Salem, OR 97310-1327

Registry Number:

722788-81

Attach Additional Sheet if Necessary - Please Type or Print Legibly in Black Ink

Assumed Business Name Amendment

FILED

NOV 13 2001

OREGON
SECRETARY OF STATE

1) ASSUMED BUSINESS NAME

Rogers Terminal and Shipping

2) DESCRIPTION OF BUSINESS

Water transportation

☒ CHECK HERE TO INDICATE ON YOUR REGISTRATION THAT YOU DO NOT WANT MAIL SOLICITATION. PLEASE NOTE, THERE IS NO OBLIGATION ON THE PART OF PERSONS USING OUR LIST TO REFRAIN FROM MAILING SOLICITATIONS. THE MARK IS SIMPLY INFORMATIONAL, OUR BEST.

3) PRINCIPAL PLACE OF BUSINESS (Street address, city, state, zip)

15407 McGinty Road West

Wayzata, MN 55391

4) AUTHORIZED REPRESENTATIVE (One name only)

Anne E. Carlson

☐ Continuing ☐ New (For AMENDMENT only)

5) MAILING ADDRESS FOR AUTHORIZED REP (Address, city, state, zip)

15407 McGinty Road West

Wayzata, MN 55391

6) REGISTRANTS (List names and street addresses of registrants. Attach a separate sheet if necessary.)

(All new registrants must be listed. If registrants are withdrawing, both continuing and withdrawing registrants must be listed.)

New Registrants (Name, Address)

Continuing Registrants (Name, Address)

Withdrawing Registrants (Name, Address)

Cargill Marine and Terminal, Inc.

7) COUNTIES

- | | | | | | |
|--|------------------------------------|-------------------------------------|----------------------------------|------------------------------------|-------------------------------------|
| <input type="checkbox"/> Baker | <input type="checkbox"/> Crook | <input type="checkbox"/> Harney | <input type="checkbox"/> Lake | <input type="checkbox"/> Morrow | <input type="checkbox"/> Union |
| <input type="checkbox"/> Benton | <input type="checkbox"/> Curry | <input type="checkbox"/> Hood River | <input type="checkbox"/> Lane | <input type="checkbox"/> Multnomah | <input type="checkbox"/> Wallowa |
| <input checked="" type="checkbox"/> All Counties (Statewide) | <input type="checkbox"/> Clackamas | <input type="checkbox"/> Jackson | <input type="checkbox"/> Lincoln | <input type="checkbox"/> Polk | <input type="checkbox"/> Wasco |
| <input type="checkbox"/> Clatsop | <input type="checkbox"/> Douglas | <input type="checkbox"/> Jefferson | <input type="checkbox"/> Linn | <input type="checkbox"/> Sherman | <input type="checkbox"/> Washington |
| <input type="checkbox"/> Columbia | <input type="checkbox"/> Gilliam | <input type="checkbox"/> Josephine | <input type="checkbox"/> Malheur | <input type="checkbox"/> Tillamook | <input type="checkbox"/> Wheeler |
| <input type="checkbox"/> Coos | <input type="checkbox"/> Grant | <input type="checkbox"/> Klamath | <input type="checkbox"/> Marion | <input type="checkbox"/> Umatilla | <input type="checkbox"/> Yamhill |

8) SIGNATURES The Authorized Representative may make any changes necessary with the exception of signing for new Registrants. If any registrants are WITHDRAWING, withdrawing Registrants or Authorized Representative must sign. If there is a change of Authorized Representative, all registrants must sign.

Anne E. Carlson, Assistant Secretary

Anne E. Carlson

9) CONTACT NAME

Gerry Brown

DAYTIME PHONE NUMBER - INCLUDING AREA CODE

(952) 742-5547

CR102 (Rev. 11/01)

TOTAL P.02
** TOTAL PAGE.02 **
TOTAL P.02

CARG000046



Phone: (503) 986-2200
Fax: (503) 378-4381

Secretary of State
Corporation Division
255 Capitol St. NE, Suite 151
Salem, OR 97310-1327

Assumed Business Name—New Registration

For office use only

FILED

NOV 30 1999

**OREGON
SECRETARY OF STATE**

Registry Number: 722788-81

Attach Additional Sheet if Necessary
Please Type or Print Legibly in Black Ink

1) ASSUMED BUSINESS NAME Rogers Terminal and Shipping

2) SIC CODE (See back of form.)
4400 (Water transportation)

4) AUTHORIZED REPRESENTATIVE (One name only)
Anne E. Carlson

☒ CHECK HERE TO INDICATE ON YOUR REGISTRATION THAT
YOU DO NOT WANT MAIL SOLICITATION.

5) MAILING ADDRESS FOR AUTHORIZED REP (Address, city, state, zip)
15407 McGinty Road West
Wayzata, MN 55391

3) PRINCIPAL PLACE OF BUSINESS (Street address, city, state, zip)
15407 McGinty Road West
Wayzata, MN 55391

6) REGISTRANTS (List names and street addresses of registrants. Attach a separate sheet if necessary.)

Name	Street Address	City/State/Zip
Cargill Marine & Terminal, Inc.	15407 McGinty Rd. W.,	Wayzata, MN 55391

7) COUNTIES

<input type="checkbox"/> Baker	<input type="checkbox"/> Crook	<input type="checkbox"/> Harney	<input type="checkbox"/> Lake	<input type="checkbox"/> Morrow	<input type="checkbox"/> Union
<input type="checkbox"/> Benton	<input type="checkbox"/> Curry	<input type="checkbox"/> Hood River	<input type="checkbox"/> Lane	<input type="checkbox"/> Multnomah	<input type="checkbox"/> Wallowa
<input checked="" type="checkbox"/> All Counties (Statewide)	<input type="checkbox"/> Clackamas	<input type="checkbox"/> Deschutes	<input type="checkbox"/> Jackson	<input type="checkbox"/> Lincoln	<input type="checkbox"/> Wasco
	<input type="checkbox"/> Clatsop	<input type="checkbox"/> Douglas	<input type="checkbox"/> Jefferson	<input type="checkbox"/> Linn	<input type="checkbox"/> Sherman
	<input type="checkbox"/> Columbia	<input type="checkbox"/> Gilliam	<input type="checkbox"/> Josephine	<input type="checkbox"/> Malheur	<input type="checkbox"/> Tillamook
	<input type="checkbox"/> Coos	<input type="checkbox"/> Grant	<input type="checkbox"/> Klamath	<input type="checkbox"/> Marion	<input type="checkbox"/> Umatilla
					<input type="checkbox"/> Yamhill

8) EXECUTION (All registrants must sign.)

Cargill Marine & Terminal, Inc.

Anne E. Carlson

Anne E. Carlson
Assistant Secretary

9) CONTACT NAME
Gerry Brown

DAYTIME PHONE NUMBER
612/742-6547

FEES

Required Filing Fee	\$ 10
\$2 for each county	\$ —
Confirmation copy (optional)	\$ 5
TOTAL (nonrefundable)	\$ —

Please make check payable to
"Corporation Division."

NOTE: Filing fees may be paid
with VISA or MasterCard. The
card number and expiration date
should be submitted on a
separate sheet for your
protection.

3685 3881997102000A2009

STATE OF OREGON
CORPORATION DIVISION
ASSUMED BUSINESS NAME REGISTRATION

Registry Number: 368956-88 MAIL THIS NOTICE WITH YOUR CHECK Fee: \$82.00
Orig. File Date: 10/20/1993 1997 APPLICATION FOR RENEWAL Due Date: 10/20/1997

Please review the bottom and reverse side of this notice for accuracy. If the information has
changed please make the corrections and return the entire notice with your remittance.
DO NOT ENCLOSE ANY CORRESPONDENCE.

Assumed Business Name: ROGERS TERMINAL AND SHIPPING

ANNE E CARLSON
%CARGILL MARINE & TERMINAL INC
PO BOX 9300
MINNEAPOLIS MN 55440

FILED

OCT 09 1997

**OREGON
SECRETARY OF STATE**

If no changes detach this coupon and mail with your check

FAILURE TO SUBMIT THIS REPORT AND THE REQUIRED FEE ON OR BEFORE OCTOBER 20, 1997 WILL RESULT
IN CANCELLATION OF THIS REGISTRATION WITHOUT FURTHER NOTICE.

1997 APPLICATION FOR RENEWAL

ROGERS TERMINAL AND SHIPPING

Registry Number: 368956-88

1. Authorized Representative: ANNE E CARLSON
%CARGILL MARINE & TERMINAL INC
PO BOX 9300
MINNEAPOLIS MN 55440
2. Principal Place of Business: 15407 MCGINTY ROAD W
WAYZATA MN 55391
3. Sic Code: (See Enclosed List) 4400 WATER TRANSPORTATION
4. Registrant(s) (if more than four, attach separate page). Please update to include any
changes. A street address is required for all registrants.

Name: CARGILL MARINE AND TERMINAL, INC.

Name: _____

Addr: 15407 McGinty Road West
Wayzata, MN 55391

Addr: _____

Name: _____

Name: _____

Addr: _____

Addr: _____

ABN

CARG000048

Assumed Business Name: ROGERS TERMINAL AND SHIPPING

ANNE E CARLSON
%CARGILL MARINE & TERMINAL INC
PO BOX 9300
MINNEAPOLIS MN 55440

5. Counties: If changing counties please see instructions for fee calculation.

X Baker	X Crook	X Harney	X Lake	X Morrow	X Union
X Benton	X Curry	X Hood River	X Lane	X Multnomah	X Wallowa
X Clackamas	X Deschutes	X Jackson	X Lincoln	X Polk	X Wasco
X Clatsop	X Douglas	X Jefferson	X Linn	X Sherman	X Washington
X Columbia	X Gilliam	X Josephine	X Malheur	X Tillamook	X Wheeler
X Coos	X Grant	X Klamath	X Marion	X Umatilla	X Yamhill

SIGNATURES OF NEW REGISTRANTS(S):

Signature required only when changes are made.

Cargill Marine & Terminal, Inc.

Signature of Authorized Representative:

Anne E. Carlson

Day time telephone number: 612-742-6171

If the information has not changed return only the coupon with your remittance and retain the bottom portion for your records.
berib150 abn renewal 11-95

CARG000049

FILED

STATE OF OREGON
CORPORATION DIVISION
255 Capitol St NE
Salem, Oregon 97310-1327

DEC 01 1995

SECRETARY OF STATE

Fee: \$82.00
changing counties
please see instructions
for fee.

Registry Number:
368956-88
Orig. File Date:
10/20/1993

ASSUMED BUSINESS NAME REGISTRATION

1995 APPLICATION FOR RENEWAL

DUE DATE: 10/20/1995

ASSUMED BUSINESS NAME: ROGERS TERMINAL AND SHIPPING

Please correct information, if necessary, and sign.

1. Authorized Representative: Anne E. Carlson
~~M/N 10/19/95~~ Corporate Secretary Dept./Lake

Mailing Address: CARGILL MARINE & TERMINAL INC
PO BOX 9300
MINNEAPOLIS MN 55440

3. SIC CODE: 4400

2. Principal Place of Business: 15417 MCGINTY ROAD W
(Full Street Address)
WAYZATA MN 55391

4. Registrant(s) (if more than four, attach separate page). Please update to include any changes. A street address is required for all registrants.

Name: CARGILL MARINE AND TERMINAL, INC.

Name: _____

Street Address:

Street Address: _____

15407 MCGINTY ROAD W.
WAYZATA, MN 55391

206272-20

Name: _____

Name: _____

Street Address: _____

Street Address: _____

5. Counties: (All Counties)

<input checked="" type="checkbox"/> Baker	<input checked="" type="checkbox"/> Crook	<input checked="" type="checkbox"/> Harney	<input checked="" type="checkbox"/> Lake	<input checked="" type="checkbox"/> Morrow	<input checked="" type="checkbox"/> Union
<input checked="" type="checkbox"/> Benton	<input checked="" type="checkbox"/> Curry	<input checked="" type="checkbox"/> Hood River	<input checked="" type="checkbox"/> Lane	<input checked="" type="checkbox"/> Multnomah	<input checked="" type="checkbox"/> Wallowa
<input checked="" type="checkbox"/> Clackamas	<input checked="" type="checkbox"/> Deschutes	<input checked="" type="checkbox"/> Jackson	<input checked="" type="checkbox"/> Lincoln	<input checked="" type="checkbox"/> Polk	<input checked="" type="checkbox"/> Wasco
<input checked="" type="checkbox"/> Clatsop	<input checked="" type="checkbox"/> Douglas	<input checked="" type="checkbox"/> Jefferson	<input checked="" type="checkbox"/> Linn	<input checked="" type="checkbox"/> Sherman	<input checked="" type="checkbox"/> Washington
<input checked="" type="checkbox"/> Columbia	<input checked="" type="checkbox"/> Gilliam	<input checked="" type="checkbox"/> Josephine	<input checked="" type="checkbox"/> Malheur	<input checked="" type="checkbox"/> Tillamook	<input checked="" type="checkbox"/> Wheeler
<input checked="" type="checkbox"/> Coos	<input checked="" type="checkbox"/> Grant	<input checked="" type="checkbox"/> Klamath	<input checked="" type="checkbox"/> Marion	<input checked="" type="checkbox"/> Umatilla	<input checked="" type="checkbox"/> Yamhill

6. SIGNATURE(S) OF NEW REGISTRANT(S):

CARGILL MARINE AND TERMINAL, INC.

SIGNATURE OF AUTHORIZED REPRESENTATIVE: _____

Anne E. Carlson
Assistant Secretary

Person to contact regarding this renewal: _____

Daytime Telephone Number: _____

FAILURE TO SUBMIT THIS REPORT AND THE REQUIRED FEE ON OR BEFORE OCTOBER 20, 1995 WILL RESULT IN CANCELLATION OF THIS REGISTRATION WITHOUT FURTHER NOTICE.

ABNREN-165000 09-93

10-1-95
ADN

10/095/2130

82

CARG000050



**Department of Commerce
Corporation Division**

Certificate of Authority

OF

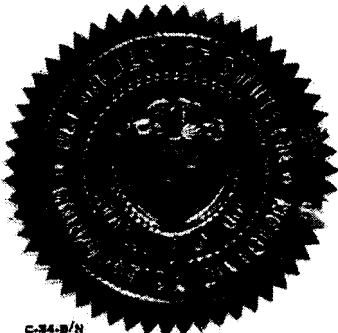
ROGERS TERMINAL AND SHIPPING CORPORATION

The undersigned, as Corporation Commissioner of the State of Oregon, hereby certifies that duplicate originals of an Application for a Certificate of Authority to transact business in this State, duly signed and verified pursuant to the provisions of the Oregon Business Corporation Act, have been received in this office and found to conform to law.

Accordingly, the undersigned, as such Corporation Commissioner, and by virtue of the authority vested in him by law, hereby issues this Certificate of Authority to the corporation named above to transact business in this State under the name of
ROGERS TERMINAL AND SHIPPING CORPORATION

....., and attaches hereto a duplicate original of the Application for such Certificate.

In Testimony Whereof, *I have hereunto set my hand and affixed hereto the seal of the Corporation Division of the Department of Commerce of the State of Oregon this*
14th day of February, 1972.



Frank J. Healy
Corporation Commissioner

By William K. Rogers
Chief Clerk

C-34-B/N
7-69

SP-45523-814

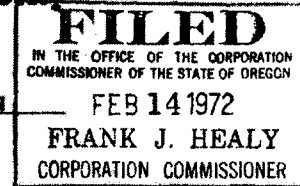
CARG000051

Application for Certificate of Authority

OF

ROGERS TERMINAL AND SHIPPING CORPORATION

To the Corporation Commissioner
of the State of Oregon:



Pursuant to the provisions of ORS 57.675 of the Oregon Business Corporation Act, the undersigned corporation hereby applies for a certificate of authority to transact business in the State of Oregon, and for that purpose submits the following statement:

1. The name of the corporation is ROGERS TERMINAL AND SHIPPING CORPORATION
2. It was incorporated under the laws of Delaware on the 15th day of April, 1935, and is in good standing in its home state.
3. The name which it elects to use in the State of Oregon is ROGERS TERMINAL AND SHIPPING CORPORATION
4. The address (including street and number, if any) of its principal office in the state or country under the laws of which it is incorporated is 100 WEST TENTH STREET, WILMINGTON, DELAWARE;
(Zip Code)
5. The address (including street and number, if any) of its registered office in the State of Oregon is 800 Pacific Building, Portland, Oregon 97204;
(Zip Code)
and the name of its registered agent in the State of Oregon at that address is C. T. CORPORATION SYSTEM
6. A brief statement of the character of business which it proposes to pursue in the transaction of business in the State of Oregon is:

Stevedoring

7. The names and addresses (including street and number, if any) of its President and Secretary are:

<u>Name</u>	<u>Address</u>
M. D. Wyard (President)	7 Circle East (Street and Number)
	Minneapolis, Minnesota 55424 (City, State and Zip Code)
Victor Anderson (Secretary)	4275 Churchill Circle (Street and Number)
	Minnetonka, Minnesota 55434 (City, State and Zip Code)

⑧8. This application is accompanied by a certificate of the public officer of the state, territory or country having custody of the original articles of incorporation or of the Act creating that corporation, or by a public officer authorized by the law of that state, territory or country to make such a certificate, to the effect that the corporation is an existing corporation in good standing in the state, territory or country of its incorporation.

We, the undersigned officers, declare under penalties of perjury that we have examined the foregoing and to the best of our knowledge and belief, it is true, correct and complete.

ROGERS TERMINAL AND SHIPPING CORPORATION

By M. D. Wyard
M. D. Wyard, President

and Victor Anderson
Victor Anderson, Secretary

Dated December 28, 1971

Notes: ①If the name of the corporation does not contain the word "corporation", "company", "incorporated", or "limited", or any abbreviation of one of such words, insert the name of the corporation with the word or abbreviation which it elects to thereto add for use in this state.

②Duplicate originals of this application must be accompanied by a Certificate of Good Standing, forwarded to the Department of Commerce, Corporation Division, Commerce Building, 158 12th Street N.E., Salem, Oregon 97310, and must be accompanied by a filing fee of \$50.00 plus the annual license fee in the sum of \$200.00.

File No. 21237



Maurice Hudson

Commissioner

Certificate of Amendment

OF

KERR GIFFORD & CO. INC.

The undersigned, as Corporation Commissioner of the State of Oregon, hereby certifies that duplicate originals of Articles of Amendment to the Articles of Incorporation of

KERR GIFFORD & CO. INC.

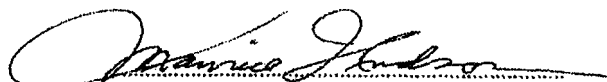
duly signed and verified pursuant to the provisions of the Oregon Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY, the undersigned, as such Corporation Commissioner, and by virtue of the authority vested in him by law, hereby issues this Certificate of Amendment to the Articles of Incorporation of

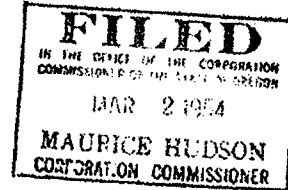
KERR GIFFORD & CO. INC.

and attaches hereto a duplicate original of the Articles of Amendment.

Dated March 2, 1954


Corporation Commissioner

ARTICLES OF AMENDMENT
to the
ARTICLES OF INCORPORATION
of
KERR GIFFORD & CO. INC.



Pursuant to the provisions of the Oregon Business Corporation Act, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation.

I.

The name of the corporation is, KERR GIFFORD & CO. INC.

II.

The following amendment of the Articles of Incorporation was adopted by the shareholders of the corporation in the manner prescribed by the Oregon business Corporation Act:

BE IT RESOLVED, By the holders of the stock of Kerr Gifford & Co. Inc. that the Articles of Incorporation of this corporation, as heretofore amended, be further amended as follows, viz., that Article III thereof be amended to read as follows:

"III.

'The enterprises, businesses, pursuits and occupations in which this corporation proposes to engage are the following:

'(1) To buy, sell, import and export, and generally deal in grains, seeds and cereals of all kinds and all the products and by-products thereof; food stuffs of all kinds; hay and feed of all kinds; lumber and timber products of all kinds.

'(2) To buy, sell, import and export, and generally to deal in merchandise of all kinds.

'(3) To acquire by purchase or otherwise, build, own, sell or otherwise dispose of, charter and operate ships and vessels of all kinds; to acquire by purchase or otherwise, own, lease, let, sell or otherwise dispose of and operate farms and lands of all kinds; to acquire by purchase or otherwise, build,

own, lease, let, sell or otherwise dispose of and operate wharves, docks and warehouses, either for its own goods or to handle as warehouseman the goods of others.

'(4) To acquire by purchase or otherwise, own, lease, let, dispose of by sale or otherwise, construct and operate mills, and engage in milling, manufacture and sale of cereals of all kinds.

'(5) To acquire by purchase or otherwise, own, use and dispose of, by sale or otherwise, trademarks, trade names, patents and inventions.

'(6) To lend money with or without security and to borrow money, and to issue bonds, notes, debentures, and to give security therefor.

'(7) To acquire by purchase or otherwise, and to own and dispose of by sale or otherwise, stocks, bonds, shares and interests in other corporations and associations, full and limited partnerships, and to have and exercise all the rights, powers and privileges of any other stockholder or shareholder therein.

'(8) To act as insurance agent for fire, marine and all kinds of insurance, and to conduct a general agency for insurance of every description.

'(9) To lend money, either as principal or agent, on real estate mortgages.

'(10) To act as broker for ships, ship charters, insurance, loans, mortgages, money, exchange, and merchandise of all kinds, and generally to act as general broker and agent.

'(11) To act as general contractor or subcontractor in construction of warehouses, elevators, buildings and all other structures and facilities.

'(12) To do any and all things necessary, proper or convenient for carrying out any of the objects aforesaid.'

III.

The amendment by the shareholders was adopted at a meeting on February 26, 1954.

IV.

The number of shares of the corporation outstanding at the time of such adoption was 2,911, and the number of shares

entitled to vote thereon was 2,911. There were no shares of any class entitled to vote thereon as a class.

V.

Two thousand nine hundred ten (2,910) shares voted for such amendment of the Articles of Incorporation and no share voted against such amendment.

VI.

The amendment does not provide for an exchange, re-classification or cancellation of issued shares.

VII.

The amendment does not effect a change in the amount of stated capital.

Dated this 26TH day of February, 1954.

KERR GIFFORD & CO. INC.

By


VICE PRESIDENT

By

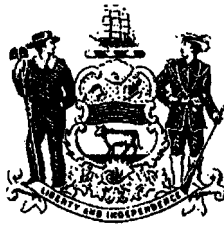

Secretary

STATE OF OREGON)
 : ss
County of Multnomah)

I, B. M. Bradshaw, a notary public
in and for said county and state, do hereby certify that on
this 16th day of February, 1954, personally appeared before
me JOHN W. S. PLATT, who, being by me first duly sworn, declared
that he is the Secretary of Kerr Gifford & Co. Inc; that he
signed the foregoing document as Secretary of the corporation
and that the statements therein contained are true.

B. M. Bradshaw
Notary Public for Oregon

My commission expires: Oct. 19, 1957



Office of Secretary of State

I, GLENN C. KENTON, SECRETARY OF STATE OF THE STATE OF DELAWARE DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF CARGILL EXPORT, INC. FILED IN THIS OFFICE ON THE TWENTY-FIRST DAY OF DECEMBER, A.D. 1984, AT 10 O'CLOCK A.M.

1 1 1 1 1 1 1 1 1


Glenn C. Kenton, Secretary of State

AUTHENTICATION: 10404913
DATE: 12/26/1984

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CARG000059

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BOOK 198 PAGE 780

CERTIFICATE OF AMENDMENT

FILED

OF

DEC 21 1984

10AM

CERTIFICATE OF INCORPORATION

Alan C. Kufner
SECRETARY OF STATE

CARGILL EXPORT, INC., a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware, DOES HEREBY CERTIFY:

FIRST: That at a meeting of the Board of Directors of Cargill Export, Inc., resolution's were duly adopted setting forth proposed amendments to the Certificate of Incorporation of said corporations, declaring said amendments to be advisable and calling a meeting of the stockholders of said corporation for consideration thereof. The resolutions setting forth the proposed amendments are as follows:

RESOLVED, That effective January 2, 1985 the Certificate of Incorporation of this Corporation be amended by changing Article FIRST thereof so that as amended said Article shall be and read as follows:

FIRST. The name of the Corporation is CARGILL MARINE AND TERMINAL, INC.

RESOLVED FURTHER, That the Certificate of Incorporation of the Corporation be amended by changing Article THIRD thereof so that, as amended said Article shall be and read as follows:

THIRD. The nature of the business, or objects or purposes to be transacted, promoted or carried on are:

To acquire by purchase, subscription, contract or otherwise, and to hold, sell, exchange, mortgage, pledge or otherwise dispose of, or turn to account or realize upon, and generally to deal in and with, all forms of securities, including, but not by way of limitation, shares, stocks, bonds, debentures, coupons, notes, scrip, mortgages, evidences of indebtedness, commercial paper, certificates of indebtedness and certificates of interest issued or created in any and all parts of the world by corporations, associations, partnerships, firms, trustees, syndicates, individuals, governments, states, municipalities, and other political and governmental divisions and subdivisions, whatsoever, or issued or created by others, irrespective of their form or the name by which they may be described, and all trust participation and other certificates of, and receipts evidencing interest in, any such securities.

RESOLVED, That the Certificate of Incorporation of this corporation be amended by changing Article THIRD thereof so that, as amended said Article shall be and read as follows:

THIRD. The nature of the business, or objects or purposes to be transacted, promoted or carried on are:

To acquire by purchase, subscription, contract or otherwise, and to hold, sell, exchange, mortgage, pledge or otherwise dispose of, or turn to account or realize upon, and generally to deal in and with, all forms of securities, including, but not by way of limitation, shares, stocks, bonds, debentures, coupons, notes, scrip, mortgages, evidences of indebtedness, commercial paper, certificates of indebtedness and certificates of interest issued or created in any and all parts of the world by corporations, associations, partnerships, firms, trustees, syndicates, individuals, governments, states, municipalities, and other political and governmental divisions and subdivisions, whatsoever, or issued or created by others, irrespective of their form or the name by which they may be described, and all trust participation and other certificates of, and receipts evidencing interest in, any such securities.

To manufacture, purchase or otherwise acquire, invest in, own, mortgage, pledge, sell, assign and transfer or otherwise

CARG000060

dispose of, trade, deal in and deal with goods, wares and merchandise and personal property of every class and description.

To acquire, and pay for in cash, stock or bonds of this corporation or otherwise, the good will, rights, assets and property, and to undertake or assume the whole or any part of the obligations or liabilities of any person, firm, association or corporation whether or not such person, firm, association or corporation be a citizen, domiciliary or resident of the United States of America or of any other foreign country.

To acquire, hold, use, sell, assign, lease, grant licenses in respect of, mortgage or otherwise dispose of letters patent of the United States or any foreign country, patent rights, licenses and privileges, inventions, improvements and processes, copy-rights, trademarks and trade names, relating to or useful in connection with any business of this corporation.

To acquire by purchase, subscription or otherwise, and to receive, hold, own, guarantee, sell, assign, exchange, transfer, mortgage, pledge or otherwise dispose of or deal in and with any of the shares of the capital stock, or any voting trust certificates in respect of the shares of capital stock, scrip, warrants, rights, bonds, debentures, notes, trust receipts, and other securities, obligations, choses in action and evidences of indebtedness or interest issued or created by any corporations, joint stock companies, syndicates, associations, firms, trusts or persons, public or private, domestic, foreign or alien, or by the government of the United States of America, or by any foreign government, or by any state, territory, province, municipality or other political subdivision or by any governmental agency, and as owner thereof to possess and exercise all the rights, powers and privileges of ownership, including the right to execute consents and vote thereon, and to do any and all acts and things necessary or advisable for the preservation, protection, improvement and enhancement in value thereof.

To enter into, make and perform contracts of every kind and description with any person, firm, association, corporation, municipality, county, state, body politic or government or colony or dependency thereof of the United States or any foreign country.

To borrow or raise moneys for any of the purposes of the corporation and, from time to time without limit as to amount, to draw, make, accept, endorse, execute and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures, and other negotiable or non-negotiable instruments and evidences of indebtedness, and to secure the payment of any thereof and of the interest thereon by mortgage upon or pledge, conveyance or assignment in trust of the whole or any part of the property of the corporation, whether at the time owned or thereafter acquired, and to sell, pledge or otherwise dispose of such bonds or other obligations of the corporation for its corporate purposes.

To loan to any person, firm or corporation, public or private, domestic, foreign or alien, any of its surplus funds, either with or without security.

To purchase, hold, sell and transfer the shares of its own capital stock; provided it shall not use its funds or property for the purchase of its own shares of capital stock when such use would cause any impairment of its capital except as otherwise permitted by law, and provided further that shares of its own capital stock belonging to it shall not be voted upon directly or indirectly.

To construct, purchase, charter, lease, acquire, own, equip, maintain, manage, repair, use, navigate and operate boats, ships, vessels, barges, rafts and water-craft of all kinds, and any articles, materials, machinery, equipment and property used therefor or in connection therewith.

To purchase, manufacture or otherwise acquire, mortgage or otherwise encumber, sell or otherwise dispose of, engines, motors, electric and other machinery, accessories, devices, parts, appliances, apparatus, hardware, equipment, and property used in connection with the operation of a boat or ship.

To construct, purchase, lease, acquire, own, hold, maintain, improve, use, manage and operate ship-yards, docks, piers, wharves, basins, bridges, stores, terminals, offices, shops, factories, buildings, structures, works and properties used for or in connection with the business of the corporation.

To engage in and transact a transportation, shipping and forwarding business, to transport persons and property by water, land and air, to engage in and transact a storage business, to act as shipping agent for others, to carry on the business of a customs house broker, to promote, arrange and conduct tours, to carry on an insurance brokerage business and to carry on any other business or activity suitable, necessary or convenient in connection with any business of the corporation.

To carry on and conduct a terminal warehouse business in all its branches; to do a general shipping, handling, wharfage, lighterage, warehousing, trucking contracting and stevedoring business, and to act as ship brokers, managers of shipping property and forwarding agents and to that end to purchase, lease, charter, on time or by the voyage, or otherwise acquire and to use, own, operate and dispose of warehouses and other buildings and structures, piers, wharves, docks, tracks, hoists, cranes, cars, vessels, tugs, barges, trucks and other vehicles, engines, motors or other means of motive power, and such machinery, tools, apparatus and equipment as may appertain thereto, and to do all other lawful acts and things incidental thereto.

To transport for hire, as a common carrier or otherwise, passengers, mails, goods, wares, merchandise, animals and other property and materials of all kinds and nature whatsoever, to, from and between the various cities, towns and ports of the world by means of steam, motor or sailing vessels or boats and vessels of any kind whatsoever, and to construct, purchase, own, charter, or otherwise acquire, employ and operate steam, motor and other vessels and to sell, let, lease or charter, operate, deal in and dispose of steam, motor and other vessels of any nature whatsoever.

To purchase, construct, build, lease or otherwise acquire, hold, own, equip, manage, operate, maintain, control, improve and develop and to mortgage, grant, sell, exchange, convey, or otherwise dispose of, reservoirs, docks, piers, wharves, dry docks, warehouses, tankers, ships, tugs, lighters, barges, boats, vessels and any other means or methods of water transportation or facilities therefor.

To conduct the business of stevedoring, to load and unload ships, cars, lighters, barges and boats and vessels of any and all descriptions; to store freight and materials of all kinds and descriptions and to carry on the business of freight contractors, barge owners, lightermen, forwarding agents, wharfingers and general traders.

To enter into, make, acquire, hold, assign and deal in contracts and charter parties and to charter and subcharter boats and vessels of all descriptions and to engage generally in the business of a ship broker.

To maintain and conduct a general insurance agency and insurance brokerage business and to act as agent, solicitor or broker for any insurance company or companies authorized to do business in any of the United States, in soliciting, writing, issuance and brokering of marine, fire, casualty, accident, fidelity and any and all other kinds of insurance.

To have one or more offices, to carry on all or any of its operations and business and without restriction or limit as to amount to purchase or otherwise acquire, hold, own, mortgage, sell, convey or otherwise dispose of, real and personal property of every class and description in any of the states, districts, territories or colonies of the United States, and in any and all foreign countries, subject to the laws of such state, district, territory, colony or country.

In general, to carry on any other business in connection with the foregoing, and to have and exercise all the powers conferred by the laws of Delaware upon corporations formed under the General Corporation Law of the State of Delaware, and to do any or all of the things herein before set forth to the same extent as natural persons might or could do.

The objects and purposes specified in the foregoing clauses shall, except where otherwise expressed, be in nowise limited or restricted by reference to, or inference from, the terms of any other clause in this certificate of incorporation, but the objects and purposes specified in each of the foregoing clauses of this article shall be regarded as independent objects and purposes.

SECOND: That thereafter, pursuant to resolution of its Board of Directors, a special meeting of the stockholders of said corporation was duly called and held, upon written waiver of notice signed by the sole stockholder, at which meeting the necessary number of shares as required by statute were voted in favor of the amendments.

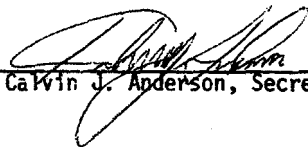
THIRD: That said amendments were duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, said CARGILL EXPORT, INC. has caused this Certificate to be signed by W. B. Saunders, its Vice President and attested by Calvin J. Anderson, its Secretary, this 19th day of December, 1984.

CARGILL EXPORT, INC.

By 
W. B. Saunders, Vice President

ATTEST:

By 
Calvin J. Anderson, Secretary

DEC 21 1984

... ..

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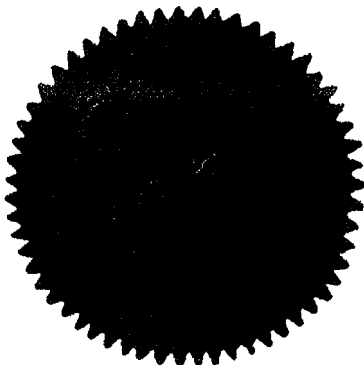
**PLEASE RETURN TO
THE CORPORATION TRUST COMPANY**



Office of Secretary of State.

J. Walton H. Simpson, Secretary of State of the State of Delaware,
do hereby certify that the above and foregoing is a true and correct copy of
Certificate of Incorporation of the "CARGILL EXPORT, INC.", as received and filed in
this office the third day of January, A.D. 1972, at 10 o'clock A.M.

In Testimony Whereof, I have hereunto set my hand
and official seal at Dover this third day
of January in the year of our Lord
one thousand nine hundred and seventy-two.



Walton H Simpson

Secretary of State

R N Elder

Asst Secretary of State

CERTIFICATE OF INCORPORATION

OF

CARGILL EXPORT, INC.

FIRST. The name of the corporation is CARGILL EXPORT, INC.

SECOND. Its registered office in the State of Delaware is located at No. 100 West Tenth Street, in the City of Wilmington, County of New Castle. The name and address of its registered agent is The Corporation Trust Company, No. 100 West Tenth Street, Wilmington 99, Delaware.

THIRD. The nature of the business, or objects or purposes to be transacted, promoted or carried on are:

To acquire by purchase, subscription, contract or otherwise, and to hold, sell, exchange, mortgage, pledge or otherwise dispose of, or turn to account or realize upon, and generally to deal in and with, all forms of securities, including, but not by way of limitation, shares, stocks, bonds, debentures, coupons, notes, scrip, mortgages, evidences of indebtedness, commercial paper, certificates of indebtedness and certificates of interest issued or created in any and all parts of the world by corporations, associations, partnerships, firms, trustees, syndicates, individuals, governments, states, municipalities, and other political and governmental divisions and subdivisions, whatsoever, or issued or created by others, irrespective of their form or the name by which they may be described, and all trust participation and other certificates of, and receipts evidencing interest in, any such securities.

To manufacture, purchase or otherwise acquire, invest in, own, mortgage, pledge, sell, assign and transfer or otherwise dispose of, trade, deal in and deal with goods, wares and merchandise and personal property of every class and description.

To acquire, and pay for in cash, stock or bonds of this corporation or otherwise, the good will, rights, assets and property, and to undertake or assume the whole or any part of the obligations or liabilities of any person, firm, association or corporation whether or not such person, firm, association or corporation be a citizen, domiciliary or resident of the United States of America or of any other foreign country.

To acquire, hold, use, sell, assign, lease, grant licenses in respect of, mortgage or otherwise dispose of letters patent of the United States or any foreign country, patent rights, licenses and privileges, inventions, improvements and processes, copyrights, trademarks and trade names, relating to or useful in connection with any business of this corporation.

To acquire by purchase, subscription or otherwise, and to receive, hold, own, guarantee, sell, assign, exchange, transfer, mortgage, pledge or otherwise dispose of or deal in and with any of the shares of the capital stock, or any voting trust certificates in respect of the shares of capital stock, scrip, warrants, rights, bonds, debentures, notes, trust receipts, and other securities, obligations, choses in action and evidences of indebtedness or interest issued or created by any corporations, joint stock companies, syndicates, associations, firms, trusts or persons, public or private, domestic, foreign or alien, or by the government of the United States of America, or by any foreign government, or by any state, territory, province, municipality or other political subdivision or by any governmental agency, and as owner thereof to possess and exercise all the rights, powers and privileges of ownership, including the right to execute consents and vote

thereon, and to do any and all acts and things necessary or advisable for the preservation, protection, improvement and enhancement in value thereof.

To enter into, make and perform contracts of every kind and description with any person, firm, association, corporation, municipality, county, state, body politic or government or colony or dependency thereof of the United States or any foreign country.

To borrow or raise moneys for any of the purposes of the corporation and, from time to time without limit as to amount, to draw, make, accept, endorse, execute and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures and other negotiable or non-negotiable instruments and evidences of indebtedness, and to secure the payment of any thereof and of the interest thereon by mortgage upon or pledge, conveyance or assignment in trust of the whole or any part of the property of the corporation, whether at the time owned or thereafter acquired, and to sell, pledge or otherwise dispose of such bonds or other obligations of the corporation for its corporate purposes.

To loan to any person, firm or corporation, public or private, domestic, foreign or alien, any of its surplus funds, either with or without security.

To purchase, hold, sell and transfer the shares of its own capital stock; provided it shall not use its funds or property for the purchase of its own shares of capital stock when such use would cause any impairment of its capital except as otherwise permitted by law, and provided further that shares of its own capital stock belonging to it shall not be voted upon directly or indirectly.

To have one or more offices, to carry on all or any of its operations

and business and without restriction or limit as to amount to purchase or otherwise acquire, hold, own, mortgage, sell, convey or otherwise dispose of, real and personal property of every class and description in any of the states, districts, territories or colonies of the United States, and in any and all foreign countries, subject to the laws of such state, district, territory, colony or country.

In general, to carry on any other business in connection with the foregoing, and to have and exercise all the powers conferred by the laws of Delaware upon corporations formed under the General Corporation Law of the State of Delaware, and to do any or all of the things hereinbefore set forth to the same extent as natural persons might or could do.

The objects and purposes specified in the foregoing clauses shall, except where otherwise expressed, be in nowise limited or restricted by reference to, or inference from, the terms of any other clause in this certificate of incorporation, but the objects and purposes specified in each of the foregoing clauses of this article shall be regarded as independent objects and purposes.

FOURTH. The total number of shares of stock which the corporation shall have authority to issue is twenty thousand (20,000); all of such shares shall be without par value.

FIFTH. The minimum amount of capital with which the corporation will commence business is Twenty Five Thousand Dollars (\$25,000.00).

SIXTH. The names and places of residence of the incorporators are as follows:

<u>NAMES</u>	<u>RESIDENCES</u>
B. J. Consono	100 West Tenth Street Wilmington, Delaware 19801
F. J. Obara, Jr.	100 West Tenth Street Wilmington, Delaware 19801
J. L. Rivera	100 West Tenth Street Wilmington, Delaware 19801

SEVENTH. The corporation is to have perpetual existence.

EIGHTH. The private property of the stockholders shall not be subject to the payment of corporate debts to any extent whatever.

NINTH. In furtherance and not in limitation of the powers conferred by statute, the board of directors is expressly authorized:

To make, alter or repeal the by-laws of the corporation.

To authorize and cause to be executed mortgages and liens upon the real and personal property of the corporation.

To set apart out of any of the funds of the corporation, available for dividends a reserve or reserves for any proper purpose and to abolish any such reserve in the manner in which it was created.

By resolution passed by a majority of the whole board, to designate one or more committees, each committee to consist of two or more of the directors of the corporation, which, to the extent provided in the resolution or in the by-laws of the corporation, shall have and may exercise the powers of the board of directors in the management of the business and affairs of the corporation, and may authorize the seal of the corporation to be affixed to all papers which may require it. Such committee or Committees shall have such name or names as may be stated in the by-laws of the corporation or as may be determined from time to time by resolution adopted by the board of directors.

When and as authorized by the affirmative vote of the holders of a majority of the stock issued and outstanding having voting power given

at a stockholders' meeting duly called for that purpose, or when authorized by the written consent of the holders of a majority of the voting stock issued and outstanding, to sell, lease or exchange all of the property and assets of the corporation, including its good will and its corporate franchises, upon such terms and conditions and for such consideration, which may be in whole or in part shares of stock in, and/or other securities of, any other corporation or corporations, as its board of directors shall deem expedient and for the best interests of the corporation.


TENTH. Whenever a compromise or arrangement is proposed between this corporation and its creditors or any class of them and/or between this corporation and its stockholders or any class of them, any court of equitable jurisdiction within the State of Delaware may, on the application in a summary way of this corporation or of any creditor or stockholder thereof, or on the application of any receiver or receivers appointed for this corporation under the provisions of section 291 of Title 8 of the Delaware Code or on the application of trustees in dissolution or of any receiver or receivers appointed for this corporation under the provisions of section 279 of Title 8 of the Delaware Code order a meeting of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this corporation, as the case may be, to be summoned in such manner as the said court directs. If a majority in number representing three-fourths in value of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this corporation, as the case may be, agree to any compromise or arrangement and to any reorganization of this corporation as consequence of such compromise

or arrangement, the said compromise or arrangement and the said reorganization shall, if sanctioned by the court to which the said application has been made, be binding on all the creditors or class of creditors, and/or on all the stockholders or class of stockholders, of this corporation, as the case may be, and also on this corporation.


ELEVENTH. Meetings of stockholders may be held outside the State of Delaware, if the by-laws so provide. The books of the corporation may be kept (subject to any provision contained in the statutes) outside the State of Delaware at such place or places as may be designated from time to time by the board of directors or in the by-laws of the corporation. Elections of directors need not be by ballot unless the by-laws of the corporation shall so provide.

TWELFTH. The corporation reserves the right to amend, alter, change or repeal any provisions contained in this certificate of incorporation, in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.

WE, THE UNDERSIGNED, being each of the incorporators hereinbefore named, for the purpose of forming a corporation pursuant to the General Corporation Law of the State of Delaware, do make this certificate, hereby declaring and certifying that the facts herein stated are true, and accordingly have hereunto set our hands and seals this 3rd day of January, A.D. 1972.


B. J. Consono (SEAL)


F. J. Obara, Jr. (SEAL)


J. L. Rivera (SEAL)

21 00
PAID / INDEXED

Certified Copy

CERTIFICATE OF INCORPORATION
OF
CARGILL EXPORT, INC.

FILED

JAN 3 1972 10AM

Walter H. Simpson
SECRETARY OF STATE

RECEIVED FOR RECORD

STATE OF DELAWARE
NEW CASTLE COUNTY,
LEO J. DUGAN, JR. & ASSOCIATES

SS.

Recorded in the Recorder's Office at

Wilmington, in INCORPORATION Record V Vol. 109
Page 534 &c, the 3rd day of Jan
A. D., 1972

Witness my hand and official seal

Leo J. Dugan Jr.

Recorder
Alvin L. Boardley

State of Oregon
Department of Commerce
Corporation Division

JANUARY 18, 1985

CT CORPORATION SYSTEM
1032 NORWEST MIDLAND BNK BLDG
MINNEAPOLIS, MN 55401

ATTN: PETER WESTPHAL

.....

CERTIFICATE OF AUTHORITY

CARGILL MARINE AND TERMINAL, INC.

I have accepted and filed the attached application
for CERTIFICATE OF AUTHORITY on JANUARY 10, 1985.
(#F206272)

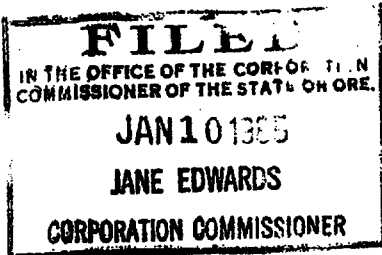
.....



Jane Edwards
Corporation Commissioner

By Shirley Smith

CARG000074



STATE OF OREGON
DEPARTMENT OF COMMERCE
CORPORATION DIVISION

Submit Original and One
True Copy
Filing Fee (831.106)\$55.00
Annual License Fee(831.006)\$220
Payment made by:
Name _____
Address _____

PROFIT CORPORATION
APPLICATION FOR CERTIFICATE OF AUTHORITY

Pursuant to ORS 57.675, the undersigned corporation hereby applies for a certificate of authority to transact business in the State of Oregon, and for that purpose submits the following statement:

1. The name of the corporation is Cargill Marine and Terminal, Inc.
_____ and it is in good standing
in its home state.

2. It is incorporated under the laws of Delaware; the
date of incorporation is the 3rd day of January, 1972, and the
period of its duration if not perpetual is -----.

3. If corporate name is not available, state name which you would elect
to use (must have corporate designation) N/A

4. The address (including street and number, if any) of its principal
office in the state or country under the laws of which it is incorporated is
1209 Orange Street Wilmington Delaware 19801
(Street) (City) (State) (Zip)

5. The name of its registered agent in the State of Oregon is _____
C T CORPORATION SYSTEM;
and the street address (including street and number, if any) of its registered
office in the State of Oregon is 800 PACIFIC BUILDING
(Street and Number)
PORTLAND, OREGON 97204
(Note: A PO Box No. is not acceptable) (City and State) (Zip)

6. A brief statement of the character of business which it proposes to
pursue in the State of Oregon is: Water transportation, stevedoring and
terminal operations

7. The names and address (including street and number, if any) of its

President and Secretary are:

Name

Allen A. Housh

(President)

15407 McGinty Road West

(Street and Number)

Minnetonka, Minnesota 55343

(City, State and Zip Code)

Calvin J. Anderson

(Secretary)

15615 McGinty Road West

(Street and Number)

Minnetonka, Minnesota 55343

(City, State and Zip Code)

8. This application must be accompanied by a Certificate of Good Standing from the appropriate public authority authorized to issue such certificate.

We, the undersigned officers, declare under penalties of perjury that we have examined the foregoing and, to the best of our knowledge and belief, it is true, correct and complete.

Cargill Marine and Terminal, Inc.

(Corporate Name)

By

(Signature) J. A. Howard, Vice President

Vice President

Title of Officer (Pres. or Vice Pres.)

Phone Number: 612/475-7575

and

(Signature) M. A. Kurschner, Assistant Secretary

Assistant Secretary

Title of Officer (Sec. or Asst. Sec.)

Phone Number: 612/475-6181

Dated January 2, 1985.

One original and one true copy of this application must be accompanied by a Certificate of Good Standing, forwarded to the Department of Commerce, Corporation Division, Commerce Bldg., 158 12th Street, NE, Salem, Oregon 97310, and must be accompanied by a filing fee of \$55.00 plus the annual license fee in the sum of \$220.00.



Phone: (503) 986-2266
Fax: (503) 378-4381

Secretary of State
Corporation Division
255 Capitol St. NE, Suite 151
Salem, OR 97310-1327

Assumed Business Name—Amendment or Cancellation
For office use only

Check the appropriate box below:

- ☐ AMENDMENT
(Complete all items)
☒ CANCELLATION
(Complete only 1, 3, 8, 9)

FILED

APR 28 1998

ONEGOCH
SECRETARY OF STATE

Registry Number: 185414-82

Attach Additional Sheet if Necessary
Please Type or Print Legibly in Black Ink

1) ASSUMED BUSINESS NAME EXCEL COUNTRY FRESH MEATS COMPANY

2) SIC CODE (See back of form.)

4) AUTHORIZED REPRESENTATIVE (One name only)

3) PRINCIPAL PLACE OF BUSINESS (Street address, city, state, zip)

151 N. Main

☐ Continuing ☐ New (For AMENDMENT only)

5) MAILING ADDRESS FOR AUTHORIZED REP (Address, city, state, zip)

Wichita, KS 67202

6) REGISTRANTS (List names and street addresses of registrants. Attach a separate sheet if necessary.)
(All new registrants must be listed. If registrants are withdrawing, both continuing and withdrawing registrants must be listed.)

New Registrants (Name, Address)	Continuing Registrants (Name, Address)	Withdrawing Registrants (Name, Address)

- 7) COUNTIES ☐ Baker ☐ Crook ☐ Harney ☐ Lake ☐ Morrow ☐ Union
☐ Benton ☐ Curry ☐ Hood River ☐ Lane ☐ Multnomah ☐ Wallowa
☒ All Counties (Statewide) ☐ Clackamas ☐ Deschutes ☐ Jackson ☐ Lincoln ☐ Polk ☐ Wasco
☐ Clatsop ☐ Douglas ☐ Jefferson ☐ Linn ☐ Sherman ☐ Washington
☐ Columbia ☐ Gilliam ☐ Josephine ☐ Malheur ☐ Tillamook ☐ Wheeler
☐ Coos ☐ Grant ☐ Klamath ☐ Marion ☐ Umatilla ☐ Yamhill

8) SIGNATURES (All new registrants must sign. On an AMENDMENT, the Authorized Representative may make any changes necessary with the exception of signing for new Registrants. If any registrants are WITHDRAWING, withdrawing Registrants or Authorized Representative must sign. If there is a change of Authorized Representative, all registrants must sign. For a CANCELLATION, the Authorized representative or All Registrants must sign.)

X W. J. F. R. M.

9) CONTACT NAME

Janet Higgins

DAYTIME PHONE NUMBER

316-291-2540

FEES

Required Filing Fee \$ 10
\$2 for each added county \$ 5
Confirmation copy \$ 5
(optional)
TOTAL (non-refundable) \$ 20

Please make check payable to
"Corporation Division."

NOTE: Filing fees may be paid
with VISA or MasterCard. The
card number and expiration date
should be submitted on a
separate sheet for your
protection.

Standard Industrial Classifications (S.I.C.) Code List

Please select the four digit number that most closely identifies your type of business from the following condensed list, or use a code provided by another government agency, or select a code from the Federal S.I.C. book which is available at any library. Write the four-digit number in the space provided on your form.

DIVISION A. AGRICULTURE, FORESTRY & FISHING

0100 Agricultural Production-Crops
0200 Agricultural Production-Livestock
0700 Agricultural Services
0740 Veterinary Services
0780 Landscape and Horticultural Services
0800 Forestry
0910 Commercial Fishing
0920 Fish Hatcheries & Preserves
0970 Hunting, Trapping & Game Propagation

DIVISION B. MINING

1000 Metal Mining
1200 Coal Mining
1300 Oil & Gas Extraction
1400 Nonmetallic Minerals Including Stone, Sand & Gravel

DIVISION C. CONSTRUCTION

1520 Residential Building Construction
1530 Operative Builders Who Construct & Sell Buildings On Their Own
1540 Nonresidential Building Construction
1610 Highway & Street Construction
1620 Heavy Construction
1710 Plumbing, Heating & Air Conditioning
1720 Painting, Paper Hanging & Decorating
1730 Electrical Work
1740 Masonry, Stonework, & Plastering
1750 Carpentering & Flooring
1760 Roofing & Sheet Metal Work
1770 Concrete Work
1780 Water Well Drilling
1790 Misc. Special Trade Contractors

DIVISION D. MANUFACTURING

2010 Meat Products
2020 Dairy Products
2030 Canned & Preserved Fruits & Vegetables
2040 Grain Mill Products
2050 Bakery Products
2060 Sugar & Confectionery Products
2070 Fats & Oil
2080 Beverages
2090 Food Preparations & Products
2100 Tobacco Manufacturers
2200 Textile Mill Products
2300 Apparel & Other Finished Products
2400 Lumber & Wood Products
2500 Furniture & Fixtures
2600 Paper & Allied Products
2700 Printing & Publishing
2810 Industrial Inorganic Chemicals
2820 Plastics Materials & Synthetics
2830 Drugs
2840 Soap, Detergents & Cleaning Preparations
2850 Paints, Varnishes & Allied Products
2860 Industrial Organic Chemicals
2870 Agricultural Chemicals
2880 Misc. Chemical Products
2910 Petroleum Refining
2950 Paving & Roofing Materials
2990 Products of Petroleum & Coal
3000 Rubber & Misc. Plastic Products
3100 Leather Tanning & Finishing & Leather Products
3200 Stone, Clay, Glass & Concrete Products
3300 Primary Metal Industries
3400 Fabricated Metal Products
3500 Machinery, Except Electrical
3600 Electrical & Electronic Machinery, Equipment & Supplies
3710 Motor Vehicles & Equipment
3720 Aircraft & Parts
3730 Ship & Boat Building & Repairing
3740 Railroad Equipment
3750 Motorcycles, Bicycles & Parts
3790 Misc. Transportation Equipment
3800 Measuring, Analyzing & Controlling Instruments
3910 Jewelry, Silverware & Plated Ware
3930 Musical Instruments
3940 Toys & Amusement, Sporting & Athletic Goods
3950 Pens, Pencils & Other Office & Artists Materials
3960 Costume Jewelry, Novelties, Buttons & Notions
3990 Misc. Manufacturers

DIVISION E. TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS & SANITARY SERVICES

4000 Railroad Transportation
4110 Local & Suburban Passenger Transportation
4120 Taxicabs
4130 Intercity & Rural Highway Passenger Transportation
4140 Passenger Transportation Charter Service
4170 Terminal & Service Facilities for Motor Vehicle
4210 Trucking, Local & Long Distance
4220 Public Warehousing
4230 Terminal Maintenance for Motor Freight Transport
4400 Water Transportation
4500 Transportation by Air
4600 Pipelines, Except Natural Gas
4700 Misc. Transportation Services
4810 Telephone Communication (Wire or Radio)
4820 Telegraph Communication (Wire or Radio)
4830 Radio & Television Broadcasting
4890 Misc. Communication Services (NEC)
4910 Electric Services
4920 Gas Production & Distribution
4930 Combination Electric & Gas & Other Utility Services
4940 Water Supply
4950 Sanitary Services
4970 Irrigation Systems

DIVISION F. WHOLESALE TRADE

5010 Motor Vehicles, Automotive Parts & Supplies
5020 Furniture & Home Furnishings
5030 Lumber & Other Construction Materials
5040 Sporting, Recreational, Photographic, Hobby Goods, Toys & Supplies
5050 Metals & Minerals, Except Petroleum
5060 Electrical Goods
5070 Hardware, Plumbing & Heating Equipment & Supplies
5080 Machinery, Equipment & Supplies
5090 Misc. Durable Goods
5110 Paper & Paper Products
5120 Drugs, Proprietarys & Sundries
5130 Apparel, Piece Goods & Notions
5140 Groceries & Related Products
5150 Farm-Product Raw Materials
5160 Chemicals & Allied Products
5170 Petroleum & Petroleum Products
5180 Beer, Wine & Distilled Alcoholic Beverages
5190 Misc. Nondurable Goods

DIVISION G. RETAIL TRADE

5200 Building Materials Dealers (Including Lumber, Hardware & Mobile Home Dealers)
5260 Retail Nurseries & Garden Stores
5300 General Merchandise Stores
5400 Food Stores Including Candy Stores
5510 Motor Vehicle Dealers (New and/or Used)
5530 Auto & Home Supply Stores
5540 Gasoline Service Stations
5550 Boat Dealers
5560 Recreation & Utility Trailer Dealers
5570 Motorcycle Dealers
5590 Misc. Automotive Dealers
5600 Apparel & Accessory Stores
5700 Furniture, & Home Furnishing Stores
5800 Eating & Drinking Places
5910 Drug Stores & Proprietary Stores
5920 Liquor Stores
5930 Used Merchandise Stores
5940 Retail Goods Stores Such As Sporting Goods, Bicycles, Books, Stationery, Jewelry & Hobby Stores
5960 Nonstore Retailers
5961 Catalog & Mail Order Houses
5980 Fuel & Ice Dealers
5990 Misc. Retail Stores (NEC)

DIVISION H. FINANCE, INSURANCE & REAL ESTATE

6000 Banking
6100 Credit Agencies Other Than Banks
6200 Security & Commodity Brokers, Dealers, Exchanges & Services
6300 Insurance Including Insurance Carriers of All Types
6330 Insurance Carriers
6400 Insurance Agents, Brokers & Service
6500 Real Estate Including Cemeteries
6512 Nonresidential Building Operators

6513 Apartment Building Operators
6530 Real Estate Agent Managers
6500 Any Combination of Real Estate, Insurance, Loans & Law Offices
6710 Holding Offices Which Hold Or Own Securities For The Purpose of Exercising Some Degree Of Control Over Companies
6720 Investment Offices
6730 Trust Consisting of Establishments Primarily Engaged In The Management of the Funds Of Individual Trust & Foundations
6790 Misc. Investors

DIVISION I. SERVICES

7000 Hotels, Rooming Houses, Camps & Other Lodging Places
7210 Laundry, Cleaning & Garment Services
7220 Photographic Studios (Portrait)
7230 Beauty Shops & Barber Shops
7250 Shoe Repair, Shoe Shine & Hat Cleaning Shops
7260 Funeral Service & Crematories
7290 Personal Services
7310 Advertising
7320 Credit Reporting, Mercantile Reporting, Adjustment & Collection Agencies
7330 Mailing, Reproduction, Commercial Art, Photography & Stenographic Services
7340 Services to Dwellings & Others Buildings
7350 News Syndicates
7360 Personnel Supply Services
7370 Computer & Data Processing Services
7390 Misc. Business Services
7392 Management & Public Relations (Consulting)
7510 Automobile Rental & Leasing
7520 Automobile Parking
7530 Auto Repair Shops
7540 Automotive Services, Except Repair
7620 Electrical Repair Shops
7630 Watch, Clock & Jewelry Repair
7640 Upholstery & Furniture Repair
7690 Misc. Repair Shops
7810 Motion Picture Production & Distribution & Allied Services
7830 Motion Picture Theaters
7910 Dance Halls, Studios & Schools
7920 Theatrical Producers
7930 Bowling Alleys, Billiard & Pool Establishments
7940 Commercial Sports
7990 Misc. Amusement & Recreation Services
7997 Membership Sports & Recreation Clubs
8010 Offices of Licensed Physicians
8020 Offices of Licensed Dentists
8030 Offices of Licensed Osteopathic Physicians
8040 Offices of Other Health Practitioners
8050 Nursing & Personal Care Facilities
8060 Hospitals
8070 Medical & Dental Laboratories
8080 Outpatient Care Facilities
8090 Misc. Health & Allied Services
8100 Legal Services
8200 Educational Services Such As Libraries, Schools, Including Nondegree Granting Schools, Except Dancing Schools
8320 Individual & Family Social Services
8330 Job Training & Related Social Services
8350 Child Day Care Services
8360 Residential Care
8380 Senior Citizens Association
8390 Misc. Social Services
8400 Museums, Botanical & Zoological Gardens
8610 Business Associations
8620 Professional Associations
8630 Labor Organizations
8640 Civic & Social Associations
8650 Political Organizations
8660 Religious Organizations
8680 Farm Granges
8910 Engineering & Architectural Services
8920 Noncommercial Research Organizations
8930 Accounting, Auditing & Bookkeeping
8990 Misc. Services
9200 Justice, Public Order & Safety



December 23, 1997

Note to the file

Do not enclose any correspondence - per application

State of Oregon
Corp. Div. - Business Registry
255 Capitol St., NE - Suite 151
Salem OR 97310-1327

RE: **Assumed Business Name Registration Renewal - 1998**

Enclosed is Excel's check no.201218260 in the amount of \$82.00 and our renewal application for Excel Country Fresh Meats Company .

If you have any questions, please call.

Sincerely,

Sandy Atkinson
Administrative Assistant,
Legal Department
/sa
Encl.

EXCEL CORPORATION • 151 N. MAIN • P.O. BOX 2519 • WICHITA, KANSAS 67201-2519 • (316) 291-2500

 A CARGILL FOODS company

CARG000079

185414-2199801100082004

STATE OF OREGON
CORPORATION DIVISION
ASSUMED BUSINESS NAME REGISTRATION

Registry Number: 185414-82 MAIL THIS NOTICE WITH YOUR CHECK Fee: \$82.00

Orig. File Date: 01/10/1990 1998 APPLICATION FOR RENEWAL Due Date: 01/10/1998

Please review the bottom and reverse side of this notice for accuracy. If the information has
changed please make the corrections and return the entire notice with your remittance.
DO NOT ENCLOSE ANY CORRESPONDENCE.

Assumed Business Name: EXCEL COUNTRY FRESH MEATS COMPANY

DONALD C MEIERGERD
151 N MAIN
PO BOX 2519
WICHITA KS 67202

If no changes detach this coupon and mail with your check

FAILURE TO SUBMIT THIS REPORT AND THE REQUIRED FEE ON OR BEFORE JANUARY 10, 1998 WILL RESULT
IN CANCELLATION OF THIS REGISTRATION WITHOUT FURTHER NOTICE.

1998 APPLICATION FOR RENEWAL

EXCEL COUNTRY FRESH MEATS COMPANY

Registry Number: 185414-82

1. Authorized Representative: DONALD C MEIERGERD
151 N MAIN
PO BOX 2519
WICHITA KS 67202
2. Principal Place of Business: ~~6645 N-ENGLISH~~ 4553 N. Channel
~~PORTLAND-OR-97217~~ Portland OR 97217
3. Sic Code: (See Enclosed List) 5190 MISC. NONDURABLE GOODS
4. Registrant(s) (if more than four, attach separate page). Please update to include any
changes. A street address is required for all registrants.

Name: EXCEL CORPORATION A CORPORATION OF DELA Name: _____

WARE
Addr: _____ Addr: _____

Name: _____ Name: _____

Addr: _____ Addr: _____

ABN

RECEIVED

NOV 28 1997

EXCEL CORP
LEGAL DEPT

CARG000080

Assumed Business Name: EXCEL COUNTRY FRESH MEATS COMPANY

DONALD C MEIERGERD
151 N MAIN
PO BOX 2519
WICHITA KS 67202

5. Counties: If changing counties please see instructions for fee calculation.

X Baker	X Crook	X Harney	X Lake	X Morrow	X Union
X Benton	X Curry	X Hood River	X Lane	X Multnomah	X Wallowa
X Clackamas	X Deschutes	X Jackson	X Lincoln	X Polk	X Wasco
X Clatsop	X Douglas	X Jefferson	X Linn	X Sherman	X Washington
X Columbia	X Gilliam	X Josephine	X Malheur	X Tillamook	X Wheeler
X Coos	X Grant	X Klamath	X Marion	X Umatilla	X Yamhill

SIGNATURES OF NEW REGISTRANTS(S):

Signature required only when changes are made.

Signature of Authorized Representative:

Donald C Meiergerd

Day time telephone number: 316-291-2591 --- Sandy Atkinson

If the information has not changed return only the coupon with your remittance and retain the bottom portion for your records.
berib150 abn renewal 11-95

CARG000081

CARG000082



REQUEST
FOR PAYMENT

COMPANY/DIVISION

DATE

EXCEL CORPORATION

12/19/97

LOCATION/DEPT.

WICHITA/LEGAL

Issue Cash Draft or Check Payable to	PAYEE <i>State of Oregon Corporate Division</i>	Check Amount \$ <i>82.00</i>
	STREET ADDRESS <i>255 Capital Street, NE, Suite 151</i>	
	CITY <i>Salem</i> STATE <i>OR</i> ZIP <i>97310-1327</i>	
In Payment of (Typed on Check)	DETAIL <i>Renewal of Assumed Business name</i>	
Accounts to be Charged (If not below)	Account Name	\$ Amount
	Account Name	\$ Amount
	Account Name	\$ Amount
Requested By: <i>[Signature]</i> Approved By: <i>[Signature]</i>		

INVOICE # *011098*
INVOICE AMOUNT *82.00*
INVOICE DATE *1/10/98*
TAX AMOUNT
TAXABLE AMOUNT

VENDOR NUMBER
VENDOR NAME
PO NUMBER
TAX CODE
TAX AREA

ACCOUNT NUMBER	SUB LEDG	TYPE	AMOUNT	DESCRIPTION
135600.686201	1000		82.00	Renewal License

CARG000083

Fee: \$10.00
+ \$ 2.00 per county
TOTAL: _____

STATE OF OREGON
CORPORATION DIVISION
158 12th Street NE
Salem, OR 97310

IS SPACE FOR OFFICE USE ONLY

FILED
JAN 10 1990
CORPORATION DIVISION

Registry Number:

18541489
(Office Use Only)

ASSUMED BUSINESS NAME REGISTRATION

PLEASE COMPLETE ALL SECTIONS LEGIBLY IN BLACK INK

1. ASSUMED BUSINESS NAME: EXCEL COUNTRY FRESH MEATS COMPANY
2. Principal Place of Business: 955 N. Columbia Blvd., Portland OR 97217
Street and Number City State Zip Code
3. Authorized Representative (ONE NAME ONLY): Scottie D. Cronin, V.P. - Country Fresh Dist
151 North Main, P.O. Box 2519 Wichita, KS 67202
Street and Number or PO Box City State Zip Code
4. SIC Code: 5190
5. Registrants (attach a separate sheet if necessary):

Name: EXCEL CORPORATION a Corporation of
Delaware
Street 151 North Main
Address: Wichita, KS 67202

Name: _____
Street _____
Address: _____

Name: _____
Street _____
Address: _____

Name: _____
Street _____
Address: _____

6. Counties: ☒ All Counties (statewide registration)

<input type="checkbox"/> Baker	<input type="checkbox"/> Douglas	<input type="checkbox"/> Lake	<input type="checkbox"/> Sherman
<input type="checkbox"/> Benton	<input type="checkbox"/> Gilliam	<input type="checkbox"/> Lane	<input type="checkbox"/> Tillamook
<input type="checkbox"/> Clackamas	<input type="checkbox"/> Grant	<input type="checkbox"/> Lincoln	<input type="checkbox"/> Umatilla
<input type="checkbox"/> Clatsop	<input type="checkbox"/> Harney	<input type="checkbox"/> Linn	<input type="checkbox"/> Union
<input type="checkbox"/> Columbia	<input type="checkbox"/> Hood River	<input type="checkbox"/> Malheur	<input type="checkbox"/> Wallowa
<input type="checkbox"/> Coos	<input type="checkbox"/> Jackson	<input type="checkbox"/> Marion	<input type="checkbox"/> Wasco
<input type="checkbox"/> Crook	<input type="checkbox"/> Jefferson	<input type="checkbox"/> Morrow	<input type="checkbox"/> Washington
<input type="checkbox"/> Curry	<input type="checkbox"/> Josephine	<input type="checkbox"/> Multnomah	<input type="checkbox"/> Wheeler
<input type="checkbox"/> Deschutes	<input type="checkbox"/> Klamath	<input type="checkbox"/> Polk	<input type="checkbox"/> Yamhill

7. Signature of all registrants (attach a separate sheet if necessary):

R. Keith Miers
R. Keith Miers
Secretary

William P. Miller, Jr.
William P. Miller, Jr.
Vice President

8. Person to contact about this registration:

Daytime telephone number:

C. Patton McGee
800 325-2671

ABN NEW (3/88) 831.115 (\$ _____)

(ORE. - 98 - 9/21/89)

CARG000084

Standard Industrial Classification (S.I.C.) Code List

After reading through the following list, select the four-digit number that most closely identifies your type of business. Write that four-digit number in the space provided on your form.

DIVISION A. AGRICULTURE, FORESTRY, & FISHING

0100 Agricultural Production-Crops
0200 Agricultural Production-Livestock
0700 Agricultural Services
0800 Forestry
0910 Commercial Fishing
0920 Fish Hatcheries & Preserves
0970 Hunting, Trapping & Game Propagation

DIVISION B. MINING

1000 Metal Mining
1100 Anthracite Mining
1200 Bituminous Coal & Lignite Mining
1300 Oil & Gas Extraction
1400 Nonmetallic Minerals Including Stone, Sand & Gravel

DIVISION C. CONSTRUCTION

1520 General Building Contractors -- Residential Buildings
1530 Operative Builders Who Construct & Sell Buildings On Their Own Account Rather Than As Contractors
1540 General Building Contractors -- Nonresidential Buildings
1610 Highway & Street Construction
1620 Heavy Construction
1710 Plumbing, Heating (except Electric) & Air Conditioning
1720 Painting, Paper Hanging & Decorating
1730 Electrical Work
1740 Masonry, Stonework, Tile Setting & Plastering
1750 Carpentry & Flooring
1760 Roofing & Sheet Metal Work
1770 Concrete Work
1780 Water Well Drilling
1790 Special Trade Contractors Not Otherwise Listed Above

DIVISION D. MANUFACTURING

2010 Meat Products
2020 Dairy Products
2030 Canned & Preserved Fruits & Vegetables
2040 Grain Mill Products
2050 Bakery Products
2060 Sugar & Confectionery Products
2070 Fats & Oils
2080 Beverages
2090 Food Preparations & Products
2100 Tobacco Manufacturers
2200 Textile Mill Products
2300 Apparel & Other Finished Products
2400 Lumber & Wood Products
2500 Furniture & Fixtures
2600 Paper & Allied Products
2700 Printing & Publishing
2810 Industrial Inorganic Chemicals
2820 Plastics Materials & Synthetics
2830 Drugs
2840 Soap, Detergents & Cleaning Preparations
2850 Paints, Varnishes & Allied Products
2860 Industrial Organic Chemicals
2870 Agricultural Chemicals
2890 Chemical Products Not Otherwise Listed Above
2910 Petroleum Refining
2950 Paving & Roofing Materials
2980 Products of Petroleum & Coal
3000 Rubber & Misc. Plastics Products
3100 Leather Tanning & Finishing & Leather Products
3200 Stone, Clay, Glass & Concrete Products
3300 Primary Metal Industries
3400 Fabricated Metal Products
3500 Machinery, Except Electrical
3600 Electrical & Electronic Machinery, Equipment & Supplies
3710 Motor Vehicles & Motor Vehicle Equipment
3720 Aircraft & Parts
3730 Ship & Boat Building & Repairing
3740 Railroad Equipment
3750 Motorcycles, Bicycles & Parts
3760 Guided Missiles, Space Vehicles & Parts
3790 Transportation Equipment Not Otherwise Listed Above
3800 Measuring, Analyzing & Controlling Instruments, Photographic, Medical & Optical Goods, Watches & Clocks
3910 Jewelry, Silverware & Plated Ware
3930 Musical Instruments
3940 Toys & Amusement, Sporting & Athletic Goods

3950 Pens, Pencils & Other Office & Artists' Materials
3960 Costume Jewelry, Novelties, Buttons & Notions
3990 Manufacturing Industries Not Otherwise Listed Above

DIVISION E. TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS & SANITARY SERVICES

4000 Railroad Transportation
4110 Local & Suburban Passenger Transportation
4120 Taxicabs
4130 Inter-city & Rural Highway Passenger Transportation
4140 Passenger Transportation Charter Service
4170 Terminal & Service Facilities for Motor Vehicle Passenger Transportation
4210 Trucking, Local & Long Distance
4220 Public Warehousing
4230 Terminal & Joint Terminal Maintenance Facilities for Motor Freight Transportation
4400 Water Transportation
4500 Transportation by Air
4600 Pipelines, Except Natural Gas
4700 Transportation Services Not Otherwise Listed Above
4810 Telephone Communication (Wire or Radio)
4820 Telegraph Communication (Wire or Radio)
4830 Radio & Television Broadcasting
4890 Communication Services Not Otherwise Listed Above
4910 Electric Services
4920 Gas Production & Distribution
4930 Combination Electric & Gas & Other Utility Services
4940 Water Supply
4950 Sanitary Services
4960 Steam Supply
4970 Irrigation Systems

DIVISION F. WHOLESALE TRADE

5010 Motor Vehicles, Automotive Parts & Supplies
5020 Furniture & Home Furnishings
5030 Lumber & Other Construction Materials
5040 Sporting, Recreational, Photographic & Hobby Goods & Toys & Supplies
5050 Metals & Minerals, Except Petroleum
5060 Electrical Goods
5070 Hardware, Plumbing & Heating Equipment & Supplies
5080 Machinery, Equipment & Supplies
5090 Durable Goods Not Otherwise Listed Above
5110 Paper & Paper Products
5120 Drugs, Proprieties & Sundries
5130 Apparel, Piece Goods & Notions
5140 Groceries & Related Products
5150 Farm-Product Raw Materials
5160 Chemicals & Allied Products
5170 Petroleum & Petroleum Products
5180 Beer, Wine & Distilled Alcoholic Beverages
5190 Nondurable Goods Not Otherwise Listed Above

DIVISION G. RETAIL TRADE

5200 Building Materials Dealers (Including Lumber, Hardware & Mobile Home Dealers)
5300 General Merchandise Stores
5400 Food Stores Including Candy Stores
5510 Motor Vehicle Dealers (New & Used)
5520 Motor Vehicle Dealers (Used Only)
5530 Auto & Home Supply Stores
5540 Gasoline Service Stations
5550 Boat Dealers
5560 Recreation & Utility Trailer Dealers
5570 Motorcycle Dealers
5590 Automotive Dealers Not Otherwise Listed Above
5600 Apparel & Accessory Stores
5700 Furniture, Home Furnishings & Equipment Stores
5800 Eating & Drinking Places
5910 Drug Stores & Proprietary Stores
5920 Liquor Stores
5930 Used Merchandise Stores
5940 Retail Goods Stores Such As Sporting Goods, Bicycles, Books, Stationery, Jewelry & Hobby Stores
5960 Nonstore Retailers
5980 Fuel & Ice Dealers
5990 Retail Stores Not Otherwise Listed Above

DIVISION H. FINANCE, INSURANCE & REAL ESTATE

6000 Banking
6100 Credit Agencies Other Than Banks
6200 Security & Commodity Brokers, Dealers, Exchanges & Services
6300 Insurance Including Insurance Carriers Of All Types
6400 Insurance Agents, Brokers & Service
6500 Real Estate Including Cometeries
6600 Any Combination of Real Estate, Insurance, Loans & Law Offices
6710 Holding Offices Which Hold Or Own Securities For The Purpose Of Exercising Some Degree Of Control Over Companies
6720 Investment Offices
6730 Trusts Consisting Of Establishments Primarily Engaged In The Management Of The Funds Of Individual Trusts & Foundations
6790 Investors Such As Oil Royalty Traders, Patent Owners & Investment Clubs

DIVISION I. SERVICES

7000 Hotels, Rooming Houses, Camps & Other Lodging Places
7210 Laundry, Cleaning & Garment Services
7220 Photographic Studios (Portrait)
7230 Beauty Shops & Barber Shops
7250 Shoe Repair, Shoe Shine & Hat Cleaning Shops
7260 Funeral Service & Crematories
7290 Personal Services
7310 Advertising
7320 Credit Reporting, Mercantile Reporting & Adjustment & Collection Agencies
7330 Mailing, Reproduction, Commercial Art & Photography & Stenographic Services
7340 Services to Dwellings & Other Buildings
7350 News Syndicates
7360 Personnel Supply Services
7370 Computer & Data Processing Services
7510 Automobile Rental & Leasing
7520 Automobile Parking
7530 Auto Repair Shops
7540 Automotive Services, except Repair
7620 Electrical Repair Shops
7630 Watch, Clock & Jewelry Repair
7640 Upholstery & Furniture Repair
7690 Repair Shops Not Otherwise Listed Above
7810 Motion Picture Production & Distribution & Allied Services
7830 Motion Picture Theaters
7910 Dance Halls, Studios & Schools
7920 Theatrical Producers
7930 Bowling Alleys & Billiard & Pool Establishments
7940 Commercial Sports
7990 Amusement & Recreation Services Not Otherwise Listed Above
8010 Offices Of Licensed Physicians
8020 Offices of Licensed Dentists
8030 Offices of Licensed Osteopathic Physicians
8040 Offices of Other Health Practitioners
8050 Nursing & Personal Care Facilities
8060 Hospitals
8070 Medical & Dental Laboratories
8080 Outpatient Care Facilities
8090 Health & Allied Services Not Otherwise Listed Above
8100 Legal Services
8200 Educational Services Such As Libraries, Schools, Including Nondegree Granting Schools, Except Dancing Schools
8320 Individual & Family Social Services
8330 Job Training & Related Social Services
8350 Child Day Care Services
8360 Residential Care
8380 Senior Citizens Associations
8390 Social Services Not Otherwise Listed Above
8400 Museums, Botanical & Zoological Gardens
8610 Business Associations
8620 Professional Associations
8630 Labor Organizations
8640 Civic & Social Associations
8650 Political Organizations
8660 Religious Organizations
8680 Farm Granges
8910 Engineering & Architectural Services
8920 Noncommercial Research Organizations
8930 Accounting, Auditing & Bookkeeping
8990 Services Not Otherwise Listed Such As Lecturers, Authors, & Artists
0000 Not Yet Organized Or Inactive

December 11, 1989

RE: EXCEL CORPORATION TU 65872-5
(d/b/a TAMPA COUNTRY FRESH MEATS COMPANY)
(d/b/a EXCEL CORPORATION A CORPORATION OF DELAWARE)
(Delaware Domestic)

Excel Corporation
ATTN: Ms. Faye Stucky
P. O. Box 2519
Wichita, Kansas 67201

Dear Ms. Stucky:

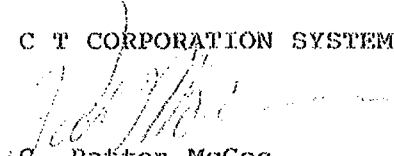
The above corporation was qualified in the state of Oregon on December 8, 1989. Enclosed please find the evidence of this filing.

This completes our services in connection with this qualification. An itemized statement of the charges and disbursements incurred will be forwarded to your office shortly.

Thank you for using our services.

Very truly yours,

C T CORPORATION SYSTEM


C. Patton McGee
Service Representative

CPMcG/loh
Encl.

CARG000086

State of Oregon
Secretary of State
CORPORATION DIVISION

Received Handwritten/Stamped 1981
DOLLARS \$ 3588
From CI Corporation, Capital
940 Olive St St Louis, MO 63101
(Street Address) (City and State) (Zip Code)
For LOP-NEED B.S.
Cash Corporation, a Corporation of Delaware
11 150831 888

Revenue Account No. 831.115

Other

☐ Cash
☐ Check

CORPORATION DIVISION

By Handwritten Signature

Submit the Original and One
True Copy with an Original
Certificate of Existence
(831.115) \$440.00

STATE OF OREGON
CORPORATION DIVISION
158 12th Street NE
Salem, OR 97310

LEAVE SPACE FOR OFFICE USE ONLY

Oregon Registry Number:

FOREIGN BUSINESS CORPORATION
APPLICATION FOR AUTHORITY TO TRANSACT BUSINESS

180831-88

(Office Use Only)

PLEASE TYPE OR PRINT LEGIBLY IN BLACK INK

1. Name of the corporation: EXCEL CORPORATION a Corporation of Delaware

Note: The name must contain the word "Corporation," "Company," "Incorporated," or "Limited" or an abbreviation of one of such words.

2. State or country of incorporation: Delaware

3. Date of incorporation: 4-24-74 Duration, if not perpetual: perpetual

4. Name of Oregon registered agent: C T CORPORATION SYSTEM

Address of Oregon registered office (This must be a street address in Oregon which is identical to the registered agent's business office):

800 Pacific Building, Portland, OREGON 97204
Street and Number City State Zip Code

5. Address of the principal office of the business: (C/O:)

151 North Main Wichita KS 67202
Street and Number City State Zip Code

6. Mailing address Corporation Division may use for notices (If different from the principal office address):

Street and Number or PO Box City State Zip Code

7. Name and address of president and secretary:

William P. Miller, Jr. 1301 Parth, Wichita, KS 67208
Vice President Address

R. Keith Miers 4303 Spyglass Circle, Wichita, KS 67226
Secretary Address

Execution: L. Patton - William P. Miller, Jr. Vice President
Signature Printed Name Title

Person to contact about this filing: C. Patton McGee 800/325-2671
Name Daytime Phone Number

Submit the original and a true copy to the Corporation Division, 158 12th Street NE, Salem, OR 97310, with the fee of \$400.00 and the surcharge of \$40.00 — Total \$440.00. Include an ORIGINAL CERTIFICATE OF EXISTENCE, current within 60 days of delivery to this division, authenticated by the official having custody of the corporate records in the jurisdiction of incorporation. PLEASE DO NOT SEND CASH. If you have questions, call (503) 378-4166.

FBC-1 (3/88) 831.115 (\$440.00)

(ORE. - 647 - 5/6/88)

CARG000088



Secretary of State
Corporation Division
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327

Phone: (503) 986-2200
Fax: (503) 378-4381
www.filinginoregon.com

2006 APPLICATION FOR RENEWAL

Registry Number: 236342-98

Date of Registration: 08/16/2004

Fee: \$50.00

Due Date: 08/16/2006

Type: ASSUMED BUSINESS NAME

JANET HIGGINS
151 N MAIN ST
WICHITA KS 67202

Note: Assumed Business Names are
required to renew every two years.

RE: EXCEL CORPORATION OF DELAWARE

Log on to our website www.filinginoregon.com/renew to review your information and pay your renewal fee electronically.

You can still pay your renewal through the mail by submitting the coupon below. When paying by mail please use the envelope provided.

If your information is not current you may obtain an amendment form (102) to change the information by calling (503) 986-2200 or download from our website www.filinginoregon.com and clicking on Forms, Fees & Publications.

Failure to submit the Renewal payment by the due date will result in cancellation of this registration without further notice.

Detach here and mail the coupon with your payment in the enclosed envelope.

Fee: **\$50.00** Due: **08/16/2006**

Remit To: **Corporation Division**

23634298200608160050003

Registry Number: 236342-98
ASSUMED BUSINESS NAME
EXCEL CORPORATION OF DELAWARE

OREGON SECRETARY OF STATE
CORPORATION DIVISION
PO BOX 4353
PORTLAND OR 97208-4353

ABNREN 06/29/2006

CARG000089



Secretary of State
Corporation Division
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327

Phone: (503) 986-2200
Fax: (503) 378-4381
www.filinginoregon.com

Registry Number: 236342-98
Type: ASSUMED BUSINESS NAME

EXCEL CORPORATION OF DELAWARE
JANET HIGGINS
151 N MAIN ST
WICHITA KS 67202

*NOTE: Assumed Business Names are
required to renew every two years.*

Acknowledgment Letter

The document you submitted was recorded as shown below. Please review and verify the information listed for accuracy.

If you have any questions regarding this acknowledgement, contact the Secretary of State, Corporation Division at (503) 986-2200. Please refer to the registration number listed above. A copy of the filed documentation may be ordered for a fee of \$5.00. Submit your request to the address listed above or call (503) 986-2317 with your Visa or MasterCard number.

Document
APPLICATION FOR REGISTRATION

Filed On
08/16/2004

Name
EXCEL CORPORATION OF DELAWARE

Principal Place of Business
151 N MAIN ST
WICHITA KS 67202

Authorized Representative
JANET HIGGINS
151 N MAIN ST
WICHITA KS 67202

Registrant
CARGILL MEAT SOLUTIONS CORPORATION

ALL COUNTIES

SALPOO
ACK
08/16/2004

CARG000090



Phone: (503) 986-2200
Fax: (503) 378-4381

Assumed Business Name—New Registration

Secretary of State
Corporation Division
255 Capitol St. NE, Suite 151
Salem, OR 97310-1327
FilingInOregon.com

FILED

AUG 16 2004

OREGON
SECRETARY OF STATE

REGISTRY NUMBER:

236342-98

In keeping with Oregon Statute 192.410-192.695, the information on the application is public record.
We must release this information to all parties upon request and it may be posted on our website.

For office use only

Please Type or Print Legibly in Black Ink. Attach Additional Sheet if Necessary.

1) ASSUMED BUSINESS NAME (To be registered)

Excel Corporation of Delaware

2) DESCRIPTION OF BUSINESS (Primary business activity)

Distribution and sale of food products

4) AUTHORIZED REPRESENTATIVE (One name only)

JANET HIGGINS

3) PRINCIPAL PLACE OF BUSINESS (Address, city, state, zip)

151 North Main Street

Wichita KS 67202

5) MAILING ADDRESS FOR BUSINESS

Same

6) REGISTRANTS/OWNERS (List name and street address of each person who will conduct or transact business under the assumed business name.)
(Attach a separate sheet if necessary.)

NAME

STREET ADDRESS

CITY/STATE/ZIP

Cargill Meat Solutions Corporation, 151 North Main St., Wichita KS 67202

7) COUNTIES

- | | | | | | |
|---|------------------------------------|-------------------------------------|----------------------------------|------------------------------------|-------------------------------------|
| <input type="checkbox"/> Baker | <input type="checkbox"/> Crook | <input type="checkbox"/> Harney | <input type="checkbox"/> Lake | <input type="checkbox"/> Morrow | <input type="checkbox"/> Union |
| <input type="checkbox"/> Benton | <input type="checkbox"/> Curry | <input type="checkbox"/> Hood River | <input type="checkbox"/> Lane | <input type="checkbox"/> Multnomah | <input type="checkbox"/> Wallowa |
| <input checked="" type="checkbox"/> ALL COUNTIES
(Statewide) | <input type="checkbox"/> Clackamas | <input type="checkbox"/> Deschutes | <input type="checkbox"/> Jackson | <input type="checkbox"/> Lincoln | <input type="checkbox"/> Wasco |
| <input type="checkbox"/> Clatsop | <input type="checkbox"/> Douglas | <input type="checkbox"/> Jefferson | <input type="checkbox"/> Linn | <input type="checkbox"/> Sherman | <input type="checkbox"/> Washington |
| <input type="checkbox"/> Columbia | <input type="checkbox"/> Gilliam | <input type="checkbox"/> Josephine | <input type="checkbox"/> Malheur | <input type="checkbox"/> Tillamook | <input type="checkbox"/> Wheeler |
| <input type="checkbox"/> Coos | <input type="checkbox"/> Grant | <input type="checkbox"/> Klamath | <input type="checkbox"/> Marion | <input type="checkbox"/> Umatilla | <input type="checkbox"/> Yamhill |

8) EXECUTED/SIGNED BY: (All registrants/owners must sign.)

[Signature], Vice President, Legal

FEES

Required Processing Fee \$50
Confirmation Copy (Optional) \$5

Processing Fees are nonrefundable.

Please make check payable to
"Corporation Division"

NOTE:

Fees may be paid with VISA or MasterCard. The card number and expiration date should be submitted on a separate sheet for your protection.

9) CONTACT NAME (To resolve questions with this filing.)

DAYTIME PHONE NUMBER (Include area code)

A. VOLMER 410 CT Corporation (800) 974-0007



Phone: (503) 986-2200
Fax: (503) 378-4381

Application for Authority to Transact—Foreign Limited Liability Company

Secretary of State
Corporation Division
255 Capitol St. NE, Suite 151
Salem, OR 97310-1327

FILED

OCT 31 2001
OREGON
SECRETARY OF STATE

Registry Number: 047164-94

Attach Additional Sheet if Necessary
Please Type or Print Legibly in Black Ink

- 1) NAME (Must contain the words "Limited Liability Company" or the abbreviations "LLC" or "L.L.C.")

CLD Pacific Grain, LLC

- 2) STATE OR COUNTRY OF ORGANIZATION

DelawareDate of Organization: September 18, 2001

- 3) CERTIFICATE OF EXISTENCE

☐ An original certificate of existence, current within 60 days of delivery to this Division, authenticated by the official having custody of the organization, is attached.

- 4) DURATION (Please check one.)

☐ Latest date upon which the Limited Liability Company is to dissolve is _____

☒ Duration shall be perpetual.

- 5) THIS FOREIGN LIMITED LIABILITY COMPANY SATISFIES THE REQUIREMENTS OF ORS 63.714(3).

☒ CHECK HERE TO INDICATE ON YOUR REGISTRATION THAT YOU DO NOT WANT MAIL SOLICITATION. PLEASE NOTE, THERE IS NO OBLIGATION ON THE PART OF PERSONS USING OUR LISTS TO REFRAIN FROM MAILING SOLICITATIONS. THE MARK IS SIMPLY INFORMATIONAL. ORS 50.022

- 6) NAME OF OREGON REGISTERED AGENT

C T Corporation System

- 7) ADDRESS OF OREGON REGISTERED AGENT (Must be an Oregon Street Address which is identical to the registered agent's business office.)

388 State Street, Suite 420,
Salem, Oregon 97301

- 8) ADDRESS OF PRINCIPAL OFFICE OF THE BUSINESS

222 S.W. Columbia
Suite 1133
Portland, OR 97201

- 9) ADDRESS WHERE THE DIVISION MAY MAIL NOTICES

222 S.W. Columbia
Suite 1133
Portland, OR 97201

- 10) EXECUTION (At least one member or manager must sign.)

Printed Name

Arnold F. Schaufler

Signature

Title

General Manager

- 11) CONTACT NAME

Arnold F. Schaufler

DAYTIME PHONE NUMBER—INCLUDING AREA CODE

503-243-1133

FEES

Make check for \$20 payable to
"Corporation Division"

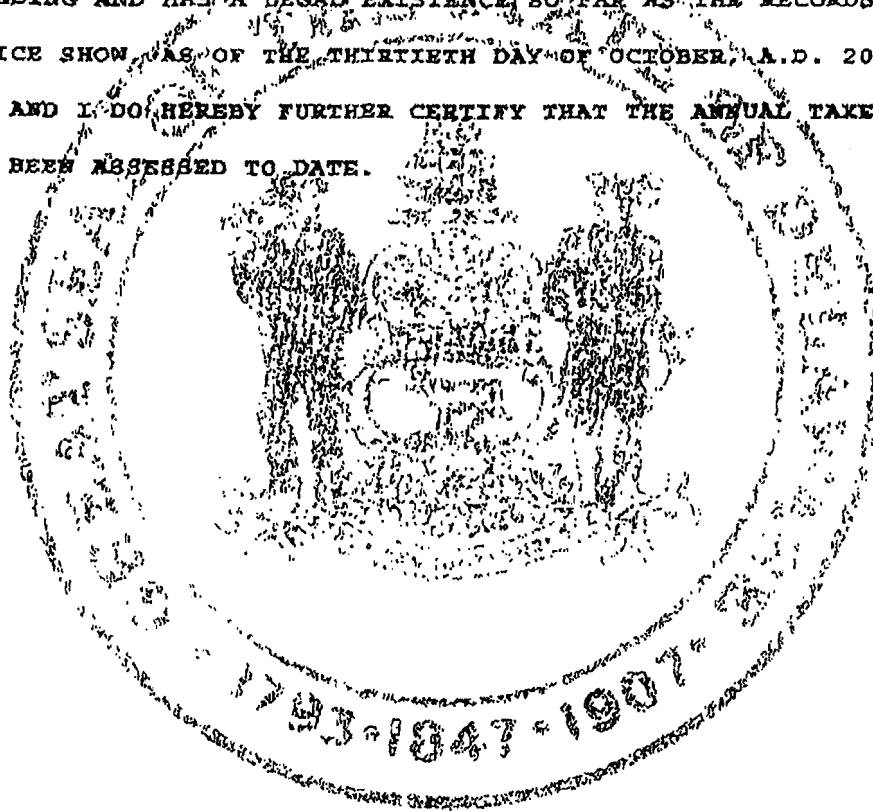
NOTE: Fees may be paid
with VISA or MasterCard. The
card number and expiration date
should be submitted on a separate
sheet for your protection.

State of Delaware
Office of the Secretary of State

PAGE 1

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "CLD PACIFIC GRAIN, LLC" IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW AS OF THE THIRTIETH DAY OF OCTOBER, A.D. 2001.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE NOT BEEN ASSESSED TO DATE.



Harriet Smith Windsor
Harriet Smith Windsor, Secretary of State

3436938 8300

AUTHENTICATION: 1418012

010545358

DATE: 10-30-01

TOTAL P.02

CARG000093



Secretary of State
Corporation Division
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327

Phone: (503) 986-2200
Fax: (503) 378-4381
www.sos.state.or.us/corporation/corphp.htm

Registry Number: 047164-94
Type: FOREIGN LIMITED LIABILITY COMPANY

CLD PACIFIC GRAIN, LLC
222 SW COLUMBIA STE 1133
PORTLAND OR 97201

Acknowledgment Letter

The document you submitted was recorded as shown below. Please review and verify the information listed for accuracy.

If you have any questions regarding this acknowledgement, contact the Secretary of State, Corporation Division at (503) 986-2200. Please refer to the registration number listed above. A copy of the filed documentation may be ordered for a fee of \$5.00. Submit your request to the address listed above or call (503) 986-2317 with your Visa or MasterCard number.

Document

APPLICATION FOR AUTHORITY

Filed On
10/31/2001

Jurisdiction
DELAWARE

Name

CLD PACIFIC GRAIN, LLC

Your document was filed indicating you do not want mail solicitation.

Principal Place of Business
222 SW COLUMBIA STE 1133
PORTLAND OR 97201

Registered Agent
C T CORPORATION SYSTEM
388 STATE ST STE 420
SALEM OR 97301

Mailing Address

222 SW COLUMBIA STE 1133
PORTLAND OR 97201

GINPIT
ACK
10/31/2001

CARG000094



**Department of Commerce
Corporation Division**

Certificate of Authority

OF

ROGERS TERMINAL AND SHIPPING CORPORATION

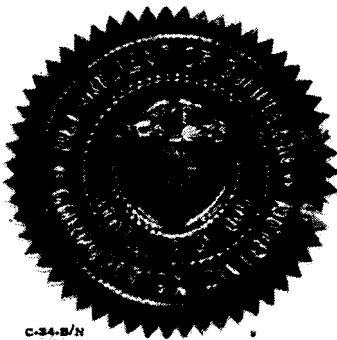
The undersigned, as Corporation Commissioner of the State of Oregon, hereby certifies that duplicate originals of an Application for a Certificate of Authority to transact business in this State, duly signed and verified pursuant to the provisions of the Oregon Business Corporation Act, have been received in this office and found to conform to law.

Accordingly, the undersigned, as such Corporation Commissioner, and by virtue of the authority vested in him by law, hereby issues this Certificate of Authority to the corporation named above to transact business in this State under the name of

ROGERS TERMINAL AND SHIPPING CORPORATION

....., and attaches hereto a duplicate original of the Application for such Certificate.

In Testimony Whereof, *I have hereunto set my hand and affixed hereto the seal of the Corporation Division of the Department of Commerce of the State of Oregon this*
14th day of February, 1972.



C-34-B/N
7-68

Frank J. Healy
Corporation Commissioner

By Walter H. Hagen
Chief Clerk

SP-48523-814

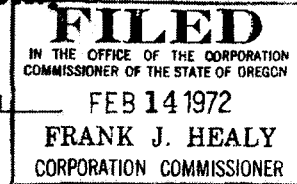
CARG000095

Application for Certificate of Authority

of

ROGERS TERMINAL AND SHIPPING CORPORATION

To the Corporation Commissioner
of the State of Oregon:



Pursuant to the provisions of ORS 57.675 of the Oregon Business Corporation Act, the undersigned corporation hereby applies for a certificate of authority to transact business in the State of Oregon, and for that purpose submits the following statement:

1. The name of the corporation is ROGERS TERMINAL AND SHIPPING CORPORATION
2. It was incorporated under the laws of Delaware on the 15th day of April, 1935, and is in good standing in its home state.
3. The name which it elects to use in the State of Oregon is ROGERS TERMINAL AND SHIPPING CORPORATION
4. The address (including street and number, if any) of its principal office in the state or country under the laws of which it is incorporated is 100 WEST TENTH STREET, WILMINGTON, DELAWARE;
(Zip Code)
5. The address (including street and number, if any) of its registered office in the State of Oregon is 800 Pacific Building, Portland, Oregon 97204;
(Zip Code)
and the name of its registered agent in the State of Oregon at that address is C. T. CORPORATION SYSTEM
6. A brief statement of the character of business which it proposes to pursue in the transaction of business in the State of Oregon is:

Stevedoring

7. The names and addresses (including street and number, if any) of its President and Secretary are:

<u>Name</u>	<u>Address</u>
<u>M. D. Wyard</u> (President)	<u>7 Circle East</u> (Street and Number)
	<u>Minneapolis, Minnesota 55424</u> (City, State and Zip Code)
<u>Victor Anderson</u> (Secretary)	<u>4275 Churchill Circle</u> (Street and Number)
	<u>Minnetonka, Minnesota 55434</u> (City, State and Zip Code)

⑧. This application is accompanied by a certificate of the public officer of the state, territory or country having custody of the original articles of incorporation or of the Act creating that corporation, or by a public officer authorized by the law of that state, territory or country to make such a certificate, to the effect that the corporation is an existing corporation in good standing in the state, territory or country of its incorporation.

We, the undersigned officers, declare under penalties of perjury that we have examined the foregoing and to the best of our knowledge and belief, it is true, correct and complete.

ROGERS TERMINAL AND SHIPPING CORPORATION

By M. D. Wyard
M. D. Wyard, President

and Victor Anderson
Victor Anderson, Secretary

Dated December 28, 1971

Notes: ①If the name of the corporation does not contain the word "corporation", "company", "incorporated", or "limited", or any abbreviation of one of such words, insert the name of the corporation with the word or abbreviation which it elects to thereto add for use in this state.

②Duplicate originals of this application must be accompanied by a Certificate of Good Standing, forwarded to the Department of Commerce, Corporation Division, Commerce Building, 158 12th Street N.E., Salem, Oregon 97310, and must be accompanied by a filing fee of \$50.00 plus the annual license fee in the sum of \$200.00.



Secretary of State
Corporation Division
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327

Phone: (503) 986-2200
Fax: (503) 378-4381
www.filinginoregon.com

2007 APPLICATION FOR RENEWAL

Registry Number: 722788-81
Date of Registration: 11/30/1999
Fee: \$50.00
Due Date: 11/30/2007
Type: ASSUMED BUSINESS NAME

ANNE E CARLSON
15407 MCGINTY RD WEST
WAYZATA MN 55391

Note: Assumed Business Names are
required to renew every two years.

FILED

OCT 22 2007

**OREGON
SECRETARY OF STATE**

RE: ROGERS TERMINAL AND SHIPPING

Log on to our website www.filinginoregon.com/renew to review your information and pay your renewal fee electronically.

You can still pay your renewal through the mail by submitting the coupon below. When paying by mail please use the envelope provided.

If your information is not current you may obtain an amendment form (102) to change the information by calling (503) 986-2200 or download from our website www.filinginoregon.com and clicking on Forms, Fees & Publications.

Failure to submit the Renewal payment by the due date will result in cancellation of this registration without further notice.

Detach here and mail the coupon with your payment in the enclosed envelope.

Fee: \$50.00 Due: 11/30/2007

Remit To: Corporation Division

72278881200711300050000

Registry Number: 722788-81
ASSUMED BUSINESS NAME
ROGERS TERMINAL AND SHIPPING

OREGON SECRETARY OF STATE
CORPORATION DIVISION
PO BOX 4353
PORTLAND OR 97208-4353

CARG000098



Secretary of State
Corporation Division
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327

Phone: (503) 986-2200
Fax: (503) 378-4381
www.filinginoregon.com

2005 APPLICATION FOR RENEWAL**Registry Number: 722788-81****Date of Registration: 11/30/1999****Fee: \$50.00****Due Date: 11/30/2005****Type: ASSUMED BUSINESS NAME****ROGERS TERMINAL AND SHIPPING**

~~ANNE E CARLSON~~ *Corporate Secretary/Lake*
15407 MCGINTY RD WEST
WAYZATA MN 55391

RE: ROGERS TERMINAL AND SHIPPING

Log on to our website www.filinginoregon.com/bizreg/renew to review your information and pay your renewal fee electronically.

You can still pay your renewal through the mail by submitting the coupon below. When paying by mail please use the envelope provided.

If your information is not current you may obtain an amendment form (102) to change the information by calling (503) 986-2200 or download from our website www.filinginoregon.com and clicking on Forms And Fees.

Failure to submit the Renewal payment by the due date will result in cancellation of this registration without further notice.

FILED**OCT 27 2005**OREGON
SECRETARY OF STATE**Detach here and mail the coupon with your payment in the enclosed envelope.**Fee: **\$50.00** Due: **11/30/2005**Remit To: **Corporation Division**Registry Number: **722788-81****ASSUMED BUSINESS NAME****ROGERS TERMINAL AND SHIPPING**

72278881200511300050000

OREGON SECRETARY OF STATE
CORPORATION DIVISION
PO BOX 4353
PORTLAND OR 97208-4353

TOTAL P.02

CARG000099



Phone: (503) 988-2200
Fax: (503) 378-4381

Secretary of State
Corporation Division
255 Capitol St. NE, Suite 151
Salem, OR 97310-1327

Registry Number:

722788-81

Attach Additional Sheet if Necessary - Please Type or Print Legibly in Black Ink

~~Assumed Business Name Amendment~~

For office use only
FILED

NOV 13 2001

OREGON
SECRETARY OF STATE

1) ASSUMED BUSINESS NAME

Rogers Terminal and Shipping

2) DESCRIPTION OF BUSINESS

Water transportation

4) AUTHORIZED REPRESENTATIVE (One name only)

Anne E. Carlson

☒ CHECK HERE TO INDICATE ON YOUR REGISTRATION THAT YOU DO NOT WANT MAIL SOLICITATION. PLEASE NOTE, THERE IS NO OBLIGATION ON THE PART OF PERSONS USING OUR LIST TO REFRAIN FROM MAILING SOLICITATIONS. THE MARK IS SIMPLY INFORMATIONAL, ONE SELECT

☐ Continuing ☐ New (For AMENDMENT only)

5) MAILING ADDRESS FOR AUTHORIZED REP (Address, city, state, zip)

15407 McGinty Road West
Wayzata, MN 55391

3) PRINCIPAL PLACE OF BUSINESS (Street address, city, state, zip)

15407 McGinty Road West
Wayzata, MN 55391

6) REGISTRANTS (List names and street addresses of registrants. Attach a separate sheet if necessary.)

(All new registrants must be listed. If registrants are withdrawing, both continuing and withdrawing registrants must be listed.)

New Registrants (Name, Address)

Continuing Registrants (Name, Address)

Withdrawing Registrants (Name, Address)

Cargill Marine and Terminal, Inc.

7) COUNTIES

☒ All Counties
(Statewide)

☐ Baker

☐ Benton

☐ Clackamas

☐ Clatsop

☐ Columbia

☐ Coos

☐ Crook

☐ Curry

☐ Deschutes

☐ Douglas

☐ Gilliam

☐ Grant

☐ Harney

☐ Hood River

☐ Jackson

☐ Jefferson

☐ Josephine

☐ Klamath

☐ Lake

☐ Lane

☐ Lincoln

☐ Linn

☐ Malheur

☐ Marion

☐ Morrow

☐ Multnomah

☐ Polk

☐ Sherman

☐ Tillamook

☐ Umatilla

☐ Union

☐ Wallowa

☐ Wasco

☐ Washington

☐ Wheeler

☐ Yamhill

8) SIGNATURES The Authorized Representative may make any changes necessary with the exception of signing for new Registrants. If any registrants are WITHDRAWING, withdrawing Registrants or Authorized Representative must sign. If there is a change of Authorized Representative, all registrants must sign.

Anne E. Carlson, Assistant Secretary

Anne E. Carlson

9) CONTACT NAME

Gerry Brown

DAYTIME PHONE NUMBER - INCLUDING AREA CODE

(952) 742-5547

CR102 (Rev. 11/01)

TOTAL P.02
*** TOTAL PAGE 02 ***
TOTAL P.02

CARG000100



Phone: (503) 986-2200
Fax: (503) 378-4381

Secretary of State
Corporation Division
255 Capitol St. NE, Suite 151
Salem, OR 97310-1327

Assumed Business Name—New Registration

For office use only

FILED

NOV 30 1999

OREGON
SECRETARY OF STATE

Registry Number:

722788-81

Attach Additional Sheet if Necessary
Please Type or Print Legibly in Black Ink

1) ASSUMED BUSINESS NAME Rogers Terminal and Shipping

2) SIC CODE (See back of form.)

4400 (Water transportation)

4) AUTHORIZED REPRESENTATIVE (One name only)

Anne E. Carlson

☒ CHECK HERE TO INDICATE ON YOUR REGISTRATION THAT
YOU DO NOT WANT MAIL SOLICITATION.

5) MAILING ADDRESS FOR AUTHORIZED REP (Address, city, state, zip)

15407 McGinty Road West

3) PRINCIPAL PLACE OF BUSINESS (Street address, city, state, zip)

15407 McGinty Road West

Wayzata, MN 55391

Wayzata, MN 55391

6) REGISTRANTS (List names and street addresses of registrants. Attach a separate sheet if necessary.)

Name

Street Address

City/State/Zip

Cargill Marine & Terminal, Inc. 15407 McGinty Rd. W.,

Wayzata, MN 55391

7) COUNTIES

☐ Baker

☐ Crook

☐ Harney

☐ Lake

☐ Morrow

☐ Union

☐ Benton

☐ Curry

☐ Hood River

☐ Lane

☐ Multnomah

☐ Wallowa

☒ All Counties
(Statewide)

☐ Clackamas

☐ Deschutes

☐ Jackson

☐ Lincoln

☐ Polk

☐ Wasco

☐ Clatsop

☐ Douglas

☐ Jefferson

☐ Linn

☐ Sherman

☐ Washington

☐ Columbia

☐ Gilliam

☐ Josephine

☐ Malheur

☐ Tillamook

☐ Wheeler

☐ Coos

☐ Grant

☐ Klamath

☐ Marion

☐ Umatilla

☐ Yamhill

8) EXECUTION (All registrants must sign.)

Cargill Marine & Terminal, Inc.

Anne E. Carlson

Anne E. Carlson

Assistant Secretary

9) CONTACT NAME

Gerry Brown

DAYTIME PHONE NUMBER

612/742-6547

FEES

Required Filing Fee \$ 10
\$2 for each county \$
Confirmation copy \$ 5
(optional)

TOTAL (nonrefundable) \$

Please make check payable to
"Corporation Division."

NOTE: Filing fees may be paid
with VISA or MasterCard. The
card number and expiration date
should be submitted on a
separate sheet for your
protection.

3685 88199710200082009

STATE OF OREGON
CORPORATION DIVISION
ASSUMED BUSINESS NAME REGISTRATION

Registry Number: 368956-88 MAIL THIS NOTICE WITH YOUR CHECK Fee: \$82.00
Orig. File Date: 10/20/1993 1997 APPLICATION FOR RENEWAL Due Date: 10/20/1997

Please review the bottom and reverse side of this notice for accuracy. If the information has
changed please make the corrections and return the entire notice with your remittance.
DO NOT ENCLOSE ANY CORRESPONDENCE.

Assumed Business Name: ROGERS TERMINAL AND SHIPPING

ANNE E CARLSON
%CARGILL MARINE & TERMINAL INC
PO BOX 9300
MINNEAPOLIS MN 55440

FILED
OCT 09 1997
OREGON
SECRETARY OF STATE

If no changes detach this coupon and mail with your check

FAILURE TO SUBMIT THIS REPORT AND THE REQUIRED FEE ON OR BEFORE OCTOBER 20, 1997 WILL RESULT
IN CANCELLATION OF THIS REGISTRATION WITHOUT FURTHER NOTICE.

1997 APPLICATION FOR RENEWAL

ROGERS TERMINAL AND SHIPPING

Registry Number: 368956-88

1. Authorized Representative: ANNE E CARLSON
%CARGILL MARINE & TERMINAL INC
PO BOX 9300
MINNEAPOLIS MN 55440
2. Principal Place of Business: 15407 MCGINTY ROAD W
WAYZATA MN 55391
3. Sic Code: (See Enclosed List) 4400 WATER TRANSPORTATION
4. Registrant(s) (if more than four, attach separate page). Please update to include any
changes. A street address is required for all registrants.

Name: CARGILL MARINE AND TERMINAL, INC. Name: _____

Addr: 15407 McGinty Road West Addr: _____
Wayzata, MN 55391 _____

Name: _____ Name: _____

Addr: _____ Addr: _____

ABN

CARG000102

Assumed Business Name: ROGERS TERMINAL AND SHIPPING

ANNE E CARLSON
%CARGILL MARINE & TERMINAL INC
PO BOX 9300
MINNEAPOLIS MN 55440

5. Counties: If changing counties please see instructions for fee calculation.

X Baker	X Crook	X Harney	X Lake	X Morrow	X Union
X Benton	X Curry	X Hood River	X Lane	X Multnomah	X Wallowa
X Clackamas	X Deschutes	X Jackson	X Lincoln	X Polk	X Wasco
X Clatsop	X Douglas	X Jefferson	X Linn	X Sherman	X Washington
X Columbia	X Gilliam	X Josephine	X Malheur	X Tillamook	X Wheeler
X Coos	X Grant	X Klamath	X Marion	X Umatilla	X Yamhill

SIGNATURES OF NEW REGISTRANTS(S):

Signature required only when changes are made.

Cargill Marine & Terminal, Inc.

Signature of Authorized Representative:

Anne E. Carlson

Day time telephone number: 612-742-6171

If the information has not changed return only the coupon with your remittance and retain the bottom portion for your records.
berib150 abn renewal 11-95

CARG000103

FILED

STATE OF OREGON
CORPORATION DIVISION
255 Capitol St NE
Salem, Oregon 97310-1327

DEC 01 1995

SECRETARY OF STATE

Fee: \$82.00
If changing counties
please see instructions
for fee.

Registry Number:
368956-88
Orig. File Date:
10/20/1993

ASSUMED BUSINESS NAME REGISTRATION

1995 APPLICATION FOR RENEWAL

DUE DATE: 10/20/1995

ASSUMED BUSINESS NAME: ROGERS TERMINAL AND SHIPPING

Please correct information, if necessary, and sign.

1. Authorized Representative: Anne E. Carlson
~~1/14/1995~~ Corporate Secretary Dept./Lake

Mailing Address: X CARGILL MARINE & TERMINAL INC
PO BOX 9300
MINNEAPOLIS MN 55440

3. SIC CODE: 4400

2. Principal Place of Business: 15417 MCGINTY ROAD W
(Full Street Address)
WAYZATA MN 55391

4. Registrant(s) (if more than four, attach separate page). Please update to include any changes. A street address is required for all registrants.

Name: CARGILL MARINE AND TERMINAL, INC.

Name: _____

Street Address:

Street Address: _____

15407 MCGINTY ROAD W.
WAYZATA, MN 55391

206272-20

Name: _____

Name: _____

Street Address: _____

Street Address: _____

5. Counties: (All Counties)

X Baker	X Crook	X Harney	X Lake	X Morrow	X Union
X Benton	X Curry	X Hood River	X Lane	X Multnomah	X Wallowa
X Clackamas	X Deschutes	X Jackson	X Lincoln	X Polk	X Wasco
X Clatsop	X Douglas	X Jefferson	X Linn	X Sherman	X Washington
X Columbia	X Gilliam	X Josephine	X Malheur	X Tillamook	X Wheeler
X Coos	X Grant	X Klamath	X Marion	X Umatilla	X Yamhill

6. SIGNATURE(S) OF NEW REGISTRANT(S):

CARGILL MARINE AND TERMINAL, INC.

SIGNATURE OF AUTHORIZED REPRESENTATIVE:

Anne E. Carlson

Anne E. Carlson
Assistant Secretary

Person to contact regarding this renewal:

Daytime Telephone Number: _____

FAILURE TO SUBMIT THIS REPORT AND THE REQUIRED FEE ON OR BEFORE OCTOBER 20, 1995 WILL RESULT IN CANCELLATION OF THIS REGISTRATION WITHOUT FURTHER NOTICE.

ABNREN-165000 09-93

10-1-95
ADM

101095/2130

82

CARG000104

File No. 21237



Certificate of Dissolution

OF

KERR GIFFORD & CO., INC.

The undersigned, as Corporation Commissioner of the State of Oregon, hereby certifies that duplicate originals of Articles of Dissolution of KERR GIFFORD & CO., INC., duly signed and verified pursuant to the provisions of ORS 57.575 (Section 86 of Chapter 549, Oregon Laws, 1953) of the Oregon Business Corporation Act, have been received in this office and are found to conform to law.

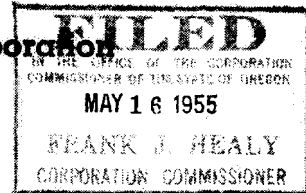
ACCORDINGLY, the undersigned, as such Corporation Commissioner, and by virtue of the authority vested in him by law, hereby issues this Certificate of Dissolution of KERR GIFFORD & CO., INC., and attaches hereto a duplicate original of the Articles of Dissolution.

Dated May 16th, 1955.


Corporation Commissioner

Articles of Dissolution by Act of the Corporation

Of

KERR GIFFORD & CO. INC.

Pursuant to the provisions of ORS 57.575 (Section 86, Chapter 549, Oregon Laws 1953) of the Oregon Business Corporation Act, the undersigned corporation adopts the following Articles of Dissolution for the purpose of dissolving the corporation:

FIRST: The name of the corporation is Kerr Gifford & Co. Inc.

SECOND: A statement of intent to dissolve the corporation was filed by the Corporation Commissioner of Oregon on October 8, 1954, pursuant to the provisions of ORS 57.541 (Section 79, Chapter 549, Oregon Laws 1953) of the Oregon Business Corporation Act.

THIRD: All debts, obligations and liabilities of the corporation have been paid and discharged, or adequate provisions have been made therefore.

FOURTH: All remaining property and assets of the corporation have been distributed among its shareholders, in accordance with their respective rights and interests.

FIFTH: There are no suits pending against the corporation in any court in respect of which adequate provision has not been made for the satisfaction of any judgment, order or decree which may be entered against it.

Dated February 17, 1955

KERR GIFFORD & CO. INC.

By Thomas Kerr

Its President

and J. J. Sarsfield

Its Secretary

STATE OF OREGON, }
County of Multnomah } ss.

I, HARRY J. DeFRANCQ, a notary public, do hereby certify that on this 17th day of February, 1955, personally appeared before me THOMAS KERR and J. J. SARSFIELD, who each being by me first duly sworn, severally declared that they are the President and Secretary, who signed the foregoing document as such officers of said corporation, and that the statements therein contained are true.

Harry J. DeFrancq
Notary Public for Oregon
My commission expires: January 15, 1958



**Department of Commerce
Corporation Division**

Certificate of Dissolution

OF

KERR GIFFORD & CO., INC.

The undersigned, as Corporation Commissioner of the State of Oregon, hereby certifies that duplicate originals of Articles of Dissolution, duly signed and verified pursuant to the provisions of the Oregon Business Corporation Act, have been received in this office and are found to conform to law.

Accordingly, the undersigned, as such Corporation Commissioner, and by virtue of the authority vested in him by law, hereby issues this Certificate of Dissolution and attaches hereto a duplicate original of the Articles of Dissolution.

In Testimony Whereof, *I have hereunto set my hand and affixed hereto the seal of the Corporation Division of the Department of Commerce of the State of Oregon this*
15th day of May, 1970.



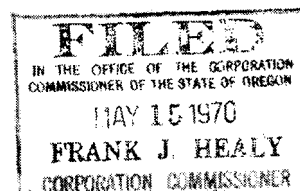
Frank J. Healy
Corporation Commissioner

By William H. Hanger
Chief Clerk

ARTICLES OF DISSOLUTION

OF

KERR GIFFORD & CO. INC.



Pursuant to the provisions of ORS 57.575, the undersigned ~~corporation adopts~~
the following Articles of Dissolution for the purpose of dissolving the corporation:

FIRST: The name of the corporation is KERR GIFFORD & CO. INC.

SECOND: All debts, obligations and liabilities of the corporation have been paid and discharged or adequate provisions have been made therefor, or all of the assets of the corporation have been distributed to its creditors for application to the outstanding debts, obligations and liabilities of the corporation to the fullest extent possible.

THIRD: All remaining property and assets of the corporation, if any, have been distributed among its shareholders, in accordance with their respective rights and interests.

FOURTH: There are no suits pending against the corporation in any court in respect of which adequate provision has not been made for the satisfaction of any judgment, order or decree which may be entered against it.

FIFTH: Names and respective addresses of officers:

<u>Name</u>	<u>Office</u>	<u>Address</u>
William H. Fisher	President	1000 World Trade Building Portland, Oregon
John P. Cole	Vice President	1200 Cargill Building Minneapolis, Minnesota
T. M. Connolly	Vice President	2 Broadway New York, New York
W. B. Saunders	Vice President	1200 Cargill Building Minneapolis, Minnesota
Calvin J. Anderson	Secretary	1200 Cargill Building Minneapolis, Minnesota
J. M. Sorenson	Treasurer	1200 Cargill Building Minneapolis, Minnesota

SIXTH: Names and respective addresses of directors:

<u>Name</u>	<u>Address</u>
John P. Cole	1200 Cargill Building Minneapolis, Minnesota
H. Robert Diercks	1200 Cargill Building Minneapolis, Minnesota
Erwin E. Kelm	1200 Cargill Building Minneapolis, Minnesota
Donald C. Levin	1200 Cargill Building Minneapolis, Minnesota
Cargill MacMillan, Jr.	1200 Cargill Building Minneapolis, Minnesota
W. B. Saunders	1200 Cargill Building Minneapolis, Minnesota
Fred M. Seed	1200 Cargill Building Minneapolis, Minnesota

SEVENTH: A copy of the resolution adopted by the shareholders on May 11, 1970, authorizing the dissolution of the corporation is as follows:



"RESOLVED, That the Plan of Complete Liquidation of this company attached hereto as "Exhibit 1" be, and hereby is in all respects, approved and adopted for this company; and

"RESOLVED FURTHER, That Kerr Gifford & Co. Inc. be dissolved and that all of its corporate rights, franchises and privileges of whatsoever kind or nature which it may have acquired, be surrendered and cancelled, in accordance with the laws of the State of Oregon."

EIGHTH: At the time of the adoption of the resolution dissolving the corporation, there were 250 shares of the corporation's stock outstanding; 250 shares were entitled to vote on the dissolution of the corporation: 250 shares voted for dissolution; and -0- shares voted against dissolution.

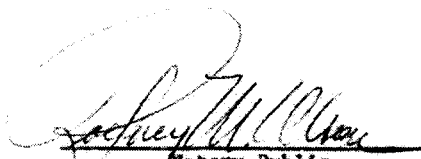
Dated May 11, 1970

KERR GIFFORD & CO., INC.
Corporate Name

By  and 
Its W. B. Saunders, Vice President President Its Fred M. Seed, Secretary Secretary

STATE OF MINNESOTA,)
) ss.
County of HENNEPIN.)

I, Rodney M. Olson, a notary public, do hereby certify that on this 11th
day of May, 1970, personally appeared before me W. E. Saunders,
who, being by me first duly sworn, declared that he is the Vice President of the
corporation, who signed the foregoing document as such officer of said corporation, and
that the statements therein contained are true.



Notary Public
RODNEY M. OLSON
Notary Public, Hennepin County, Minn.
My Commission Expires Dec. 8, 1975.

EXHIBIT 1

**PLAN OF COMPLETE LIQUIDATION
OF
KERR GIFFORD & CO. INC.**

This Plan of Complete Liquidation (the "Plan") is for the purpose of effecting the complete liquidation of Kerr Gifford & Co. Inc. (the "Company") in accordance with Section 332 of the Internal Revenue Code of 1954 and Section 55.575 of the Oregon Business Corporation Act:

1. All of the assets and properties of the Company of every kind and nature subject, however, to all of its liabilities and obligations, shall be distributed in complete liquidation and in complete cancellation and redemption of all its capital stock, such distributions to be made from time to time as the officers of the Company shall determine, and to be completed in no event later than May 31, 1970.

2. The directors and officers of the Company shall carry out and consummate the Plan and shall have the power to adopt all resolutions, execute all documents and file all papers and take all other action they deem necessary or advisable for the purpose of effecting the complete liquidation of the Company.

File No. F-2308



Certificate of Legal Existence

To All to Whom These Presents May Come, Greeting:

Know Ye, That whereas CARGILL, INCORPORATED

a corporation organized and existing under and pursuant to the Laws of Delaware
 with its home office at 900 Market Street
 in the City of Wilmington, Delaware
 did on the 23rd day of November, 1936 file in the office of the Corporation
 Commissioner of the State of Oregon, a declaration of the desire and purpose of said corporation to engage
 in business within the State of Oregon, which said declaration was accompanied with a duly authenticated
 copy of the certificate of incorporation and two amendments thereto of said corporation
 has paid the declaration and annual license fees, and has complied with the requirements of the Laws of
 Oregon preliminary to the issuing of this

Certificate of Legal Existence

CLARENCE H. CAREY

Now, Therefore, I, JAMES W. MOFF Corporation Commissioner of the State of Oregon,
 DO HEREBY CERTIFY, that CARGILL, INCORPORATED
 a corporation organized and
 existing under and pursuant to the Laws of Delaware
 has, on November 23rd, 1936 filed in the office of the Corporation
 Commissioner of the State of Oregon, a declaration of its desire and purpose to engage in business within
 the State of Oregon, accompanied by a duly authenticated copy of the certificate of incorporation
 and two amendments thereto of said corporation satisfactory in substance and
 form, as required by the provisions of the Laws of Oregon, showing that the full name under which it
 proposes to transact business is CARGILL, INCORPORATED

that the name of the State or Country under whose laws it was organized is Delaware
 ; that the location of its
 Home Office is at 900 Market Street in the City of
Wilmington, Delaware ; that the date of its formation or incorporation
 was July 18th, 1930 ; that the amount of its Capital Stock
 is \$4,000,000 Preferred and \$3,700,000 Common Stock (\$7,700,000--) Dollars;
 that the nature of the pursuit, business or occupation in which it is authorized to engage is:

The business of merchandising, warehousing and handling grains and other
 commodities for its own account and for the account of others.

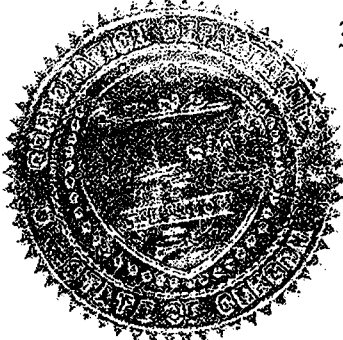
CARG000112

that the location of the Principal Office within the State of Oregon is at 800 Pacific Building
in the City of Portland
in the County of Multnomah; that the name of its attorney-in-fact,
constituted and appointed in accordance with the provisions of the Laws of Oregon is Joseph C. Nelson,
Alfred A. Harrison and Herbert L. Swett and each of them separately, singly and
individually whose business address is 800 Pacific Building
in the City of Portland
in the County of Multnomah; that the names and addresses of
its principal officers, and of its directors and trustees, are as follows:

NAMES	OFFICIAL TITLE	POSTOFFICE ADDRESS
J. H. MacMillan	President & Director	761 Chamber of Commerce, Minneapolis, Minnesota
A. S. Cargill	Vice-Pres. & Director	" "
Cargill MacMillan	Secretary & Director	" "
John H. MacMillan, Jr.	Treasurer & Director	" "
Albert G. Pyenmayer	Assistant Secretary	" "
Wesley B. Grimes	Assistant Secretary	" "

that the name and address of its General Agent within the State of Oregon is E. T. Pettersen
at 712 Lewis Building in the
City of Portland, County of Multnomah; and that said declaration
and statement and duly authenticated copy of certificate of incorporation and two amendments
thereof of said corporation are now on file in my office as required by law.

I Further Certify, That said corporation has furnished satisfactory evidence of its legal
existence and of its authority, under the laws of its domicile, to engage in the occupation, business or pursuit
stated in said declaration, and that it has paid the declaration and annual license fees required by law, as fol-
lows: For filing declaration, Fifty and 00-100 (\$50.00) Dollars, and for annual license fees for the
current fiscal year ending June 30, 1937, One hundred twenty and 55/100
(\$120.55) Dollars.



In Testimony Whereof, I have hereunto set my hand
and affixed hereto the seal of the Corporation
Department of the State of Oregon.

Done at the Capitol at Salem, Oregon, this
27th day of November, 1936.

Charles H. Conroy
Corporation Commissioner.

DECLARATION--FOREIGN CORPORATION

This declaration must be accompanied by a certified copy of the charter, or articles of incorporation of such foreign corporation, joint stock company or association, certified to by the legal keeper of the original, together with a certificate of the Secretary of State of a State or Territory of the United States, or of the United States Ambassador, Minister, Consul General, Vice Consul or Charge d'Affaires in a foreign country, under whose jurisdiction such corporation, joint stock company or association was formed, that such certifying officer has the requisite official knowledge as to whether such charter or articles of incorporation are of a genuine, valid and subsisting character, and that such charter is duly certified by the officer having the legal custody of the original.

Declaration of Purpose to Engage in Business in Oregon

KNOW ALL MEN BY THESE PRESENTS:

That the CARGILL, INCORPORATED

a corporation

organized and existing under and pursuant to the laws of the state of Delaware

having its principal office at Number 900 Market Street,

in the City of Wilmington, State of Delaware

hereby makes the following declaration of its desire and purpose to engage in business within the State of Oregon, which declaration is accompanied by a duly authenticated copy of its certificate of incorporation and two amendments thereto, in compliance with the provisions of Chapter XI of Title XXV, Oregon Code 1930:

The full name under which it proposes to transact business is Cargill, Incorporated

The name of the state or country under whose laws it was organized is the state of Delaware

The location of its home office is at Number 900 Market Street, in the City of Wilmington, State of Delaware

The date of its formation or corporation was the 18th day of July 1930

The amount of its authorized capital stock is Seven million, seven hundred thousand (\$7,700,000.00) Dollars.

The nature of the pursuit, business, or occupation in which it is authorized to engage is the business of merchandising, warehousing and handling grains and other commodities for its own account and for the account of others.

The location of the principal office within the State of Oregon is at Number
 800 Pacific Building Street, in the City of Portland
 County of Multnomah

The name of its Attorney in Fact, constituted and appointed in accordance with the provisions of section 25-1101, Oregon Code 1930, is or are: Roscoe G. Nelson, Alfred A. Hampton and Herbert L. Swett / and each of them separately, singly and individually
 whose business address is at Number 800 Pacific Building Street, in the City of Portland, in the County of Multnomah

The names and addresses of its principal officers, and of its directors or trustees, are as follows:

NAME	OFFICIAL POSITION	POSTOFFICE ADDRESS
J. H. MacMillan	President	701 Chamber of Commerce Minneapolis, Minnesota
A. S. Cargill	Vice President	Same as above
Cargill MacMillan	Secretary	"
John H. MacMillan, Jr.	Treasurer	"
Albert G. Egermeyer	Assistant Secretary	"
Wesley E. Grimes	"	"
J. H. MacMillan	Director	"
John H. MacMillan, Jr.	"	"
Cargill MacMillan	"	"
A. S. Cargill	"	"

The name and residence of its General Agent within the State of Oregon is
 E. T. Peterson, 712 Lewis Building, Portland, Oregon
 , Number

Street, in the of
in the County of ~~MINNESOTA~~.....

~~IN WITNESS WHEREOF~~, said Corporation, in pursuance of a resolution duly
adopted by its Board of ~~Directors~~.....
has caused this declaration to be signed by its
..... President and ~~Assistant~~ Secretary,
and its Corporate Seal to be affixed, the ~~20th~~.....
day of ~~November~~....., 193~~6~~.....

[CORPORATE SEAL]

~~CARGILL, INCORPORATED~~..... [SEAL]

~~J. H. MacMillan~~..... [SEAL]

~~President~~

~~Albert G. Egernmayer~~..... [SEAL]

~~Assistant Secretary~~

STATE OF MINNESOTA }
COUNTY OF HENNEPIN } ss.

I, ~~J. H. MacMillan~~....., President,
and I, ~~Albert G. Egernmayer~~....., Assistant Secretary, of the
~~Cargill, Incorporated, a Delaware corporation~~.....
being severally duly sworn, depose and say,
and each for himself says, that I am ~~President and Assistant~~ Secretary, respectively,
of the ~~Cargill, Incorporated~~.....

....., the corporation mentioned in and which executed
the foregoing declaration, and that said declaration is a full, true, and correct statement of the
matters therein contained according to the best of my information, knowledge, and belief.

~~J. H. MacMillan~~

~~Albert G. Egernmayer~~

Subscribed and sworn to before me this ~~20th~~ day of ~~November~~....., 193~~6~~.....

~~Waldo F. Marquart~~

[NOTARIAL SEAL]

STATE OF MINNESOTA }
COUNTY OF HENNEPIN } ss.

I, ~~Albert G. Egernmayer~~....., Assistant Secretary of the
~~Cargill, Incorporated, a Delaware corporation~~.....
being first duly sworn, depose and say upon oath
that ~~J. H. MacMillan~~..... is the ~~President~~ of
said corporation, and that the signature affixed to the above and foregoing declaration is the genu-
ine signature of said ~~J. H. MacMillan~~.....; that the Corporate Seal
hereinbefore attached and impressed herein is the Corporate Seal of said corporation, and was
affixed thereto by me, and that the foregoing declaration was executed for the

~~Cargill, Incorporated, a Delaware corporation~~.....
by its ~~President and Assistant~~ Secretary, pursuant to a resolution of the Board
of ~~Directors~~..... of said corporation duly adopted on the
~~20th~~ day of ~~November~~....., 193~~6~~ so help me God.

~~Albert G. Egernmayer~~

Subscribed and sworn to before me this ~~20th~~ day of ~~November~~....., 193~~6~~.....

~~Waldo F. Marquart~~

[NOTARIAL SEAL]

~~Waldo F. Marquart, Notary Public, Henn. Co., Minn.~~
~~My commission expires October 29, 1937~~

File No.....

DECLARATION

OF

.....Cargill, Incorporated,.....

.....a Delaware Corporation.....

Principal OfficeWilmington, Delaware

.....

INFORMATION BLANK
FOREIGN CORPORATION
FOR THE CORPORATION DEPARTMENT OF THE STATE OF OREGON

1. Full name of company CARGILL, INCORPORATED
 _____, a foreign corporation
 organized under the laws of the state of Delaware
2. Name of attorney in fact in Oregon: Roscoe C. Nelson, Alfred A. Hampson and Herbert L. Swett
 and each of them, separately, singly and individually
 Address 800 Pacific Building, Portland, Oregon
3. The nature, and general plan of the business to be followed in Oregon Merchandising, warehousing
and handling of grains and other commodities for its own account and for the account of
others.
4. The total authorized capital stock is \$ 7,700,000; and no NPV shares; consisting
 of 370,000 shares common, par value \$ 10 each; 11,000 shares preferred, par value First
\$100 each; and 58,000 shares Second Preferred, par value \$50 each;
~~2100~~ each; no shares NPV common; and no shares NPV preferred.
5. The amount thereof subscribed: \$ 1,444,200 par value common; \$ 292,800 par value preferred;
\$1,222,100 par value Second Preferred;
no shares NPV common; no shares NPV preferred. The amount remaining unsub-
scribed, \$ 2,255,800 par value common; \$ 807,200 par value preferred; First and \$1,677,900 par value
Second Preferred; no shares NPV
 common; no shares NPV preferred.
6. Will any of the above stock be for sale by the company within this state? No.
7. Mention what, if any, stock, bonds, notes, contracts, or other securities are to be issued by the company
 within this state None.
 (If none, please so state)

8. The officers and directors, and their addresses are as follows:

President	J. H. MacMillan	761 Chamber of Commerce, Minneapolis, Minn.
Vice President	A. S. Cargill	" " "
Secretary	Cargill MacMillan	" " "
Treasurer	John H. MacMillan, Jr.	" " "
Assistant	Albert G. Eggermayer and	" " "
Secretaries	Weston B. Grimes	" " "
Directors:	J. H. MacMillan, Cargill MacMillan	" " "
	John H. MacMillan, Jr. and A. S. Cargill.	" " "
	J. H. MacMillan	PRESIDENT
	Albert G. Eggermayer	Assistant SECRETARY

November 20th, 1936
 (Corporate Seal)

Kindly fill out the above, signed by two of the principal officers of the company, and return at once to the Corporation Commissioner, Salem, Oregon. No fee is required for this blank. If the corporation is a close corporation, and no securities are to be issued of any kind whatsoever to any one within the State of Oregon, the following should be executed also:

AFFIDAVIT OF EXEMPTION

STATE OF MINNESOTA
 County of HENNEPIN ss.
 I, J. H. MacMillan, and I, Albert G. Eggermayer
 being first duly sworn, depose and say:
 That I, J. H. MacMillan, am the duly elected, qualified and acting
 President, and that I, Albert G. Eggermayer, am the duly elected, qualified and

acting Secretary or Assistant Secretary of Cargill, Incorporated
(Name of company or corporation)
a corporation formed under the laws of the State of Delaware
that I am fully conversant with, and qualified and authorized to speak of, the affairs of the said corporation; that the said corporation does not intend generally to deal in or sell any stocks, bonds, notes, contracts, or other securities, whatsoever in the state of Oregon; that no stocks, bonds, notes, contracts, or other corporate securities of this corporation will be sold, transferred or issued in Oregon except as may be permitted by the provisions of Section 25-1304, Oregon Code 1930, as amended.

(Corporate Seal)

J. H. MacMillan

PRESIDENT

Albert G. Eggenmeyer

Assistant

SECRETARY

Subscribed and sworn to before me by the said J. H. MacMillan

and the said Albert G. Eggenmeyer above named, on this 20th day
of November, 1936, at Minneapolis, Minnesota, Oregon.

(Notarial seal)

Waldo F. Margaret

My commission expires October 3, 1937.

Notary Public for

Waldo F. Margaret, Notary Public, Res. Co., Minn.

My commission expires October 3, 1937.

[NOTARIAL SEAL]

(A copy of Section 25-1304, Oregon Code 1930, as amended, is printed below for convenient reference)

File No.

INFORMATION BLANK
AND
AFFIDAVIT OF EXEMPTION
OF

Cargill, Incorporated

A Foreign Corporation

25-1304. Exempt transactions. The provisions of this act relating to qualifying of securities for sale in this state shall not apply (1) to subscriptions to capital stock for the purpose of qualifying a corporation to organize under the laws of this state where there is no invitation to or solicitation of the public to make such subscriptions; nor (2) to any purchase for investment of any security, or any sale of such security previously held by the vendor thereof as and for an investment by any person, or any sale, transfer or negotiation thereof by the bona fide owner thereof, or by an agent exclusively for such owner, or a sale by a corporation of its own stock where such sales, negotiations or transfers are not in the course of repeated or continuing transactions of a similar nature, and such owner, corporation or agent not being the underwriter of such security; provided, that this provision shall not be construed as exempting from the other provisions of this act a dealer or broker or agent; nor (3) to any judicial sale or to any sale by an administrator, executor, sheriff, trustee or any officer of any court when made under authority of such court; nor (4) to brokers' transactions, executed upon customers' orders on any exchange or in the open or counter market, but not the solicitation of such orders; nor (5) to subscriptions to an increase in capital stock made by the stockholders of record of such corporation; providing such stockholders make such subscription within thirty days after the filing of the notice of such increase or within thirty days from the time this act takes effect and no commission or other remuneration is paid or given directly or indirectly with the sale or distribution of such increased capital stock; and providing further, the corporation giving such notice does not hold a permit and has not held a permit for the sale of securities under this act within a period of five years previous to the date of filing such notice of increase; nor (6) to the distribution by a corporation of shares of stock to its own stockholders as a stock dividend out of earnings or surplus; nor (7) to the issuance of securities to the existing security holders or other creditors of a corporation following a reorganization of such corporation under the supervision of a court of competent jurisdiction, where said issuance is provided for by the decree or order of such court and is either in exchange for the securities of such security holders or claims of creditors or partly for cash and partly in exchange for the securities or claims of such security holders or creditors. Any sale of a security or any subscription to capital stock heretofore made in good faith which was otherwise valid and which was not in violation of any of the provisions of this amendatory act, is hereby validated, ratified and confirmed and shall be deemed to have been a legal sale or subscription. [L. 1913, ch. 341, § 2; L. 1915, ch. 324, § 2; O. L. § 6639; L. 1921, ch. 168; L. 1923, ch. 189; L. 1929, ch. 461, § 2 (c), p. 708; L. 1931, ch. 165, § 2, p. 233; L. 1935, ch. 97.]

ARTICLES OF INCORPORATION

of

KERR GIFFORD & CO. INC.

KNOW ALL MEN BY THESE PRESENTS, that we, the undersigned, PETER KERR, N. A. LEACH and ANDREW KERR, do hereby associate ourselves together for the purpose of forming a corporation under the general incorporation laws of the State of Oregon, and to that end do hereby adopt the following

ARTICLES OF INCORPORATION:

I.

The name assumed by this corporation and by which it shall be known is KERR GIFFORD & CO. INC.

II.

The duration of this corporation shall be unlimited.

III.

The enterprises, businesses, pursuits and occupations in which this corporation proposes to engage are the following:

(1) To buy, sell, import and export, and generally to deal in grains, seeds and cereals of all kinds and all the products and by-products thereof; food stuffs of all kinds; hay and feed of all kinds; lumber and timber products of all kinds.

(2) To buy, sell, import and export, and generally to deal in merchandise of all kinds.

(3) To acquire by purchase or otherwise, build, own, sell or otherwise dispose of, charter and operate ships and vessels of all kinds; to acquire by purchase or otherwise, own, lease, let, sell or otherwise dispose of and operate farms and lands of all kinds; to acquire by purchase

or otherwise, build, own, lease, let, sell or otherwise dispose of and operate wharves, docks and warehouses, either for its own goods or to handle as warehouseman the goods of others.

(4) To acquire by purchase or otherwise, own, lease, let, dispose of by sale or otherwise, construct and operate mills, and engage in milling, manufacture and sale of cereals of all kinds.

(5) To acquire by purchase or otherwise, own, use and dispose of, by sale or otherwise, trade-marks, trade-names, patents and inventions.

(6) To lend money with or without security and to borrow money, and to issue bonds, notes, debentures, and to give security therefor.

(7) To acquire by purchase or otherwise, and to own and dispose of by sale or otherwise, stocks, bonds, shares and interests in other corporations and associations, full and limited partnerships, and to have and exercise all the rights, powers and privileges of any other stockholder or shareholder therein.

(8) To act as insurance agent for fire, marine and all kinds of insurance, and to conduct a general agency for insurance of every description.

(9) To lend money, either as principal or agent, on real estate mortgages.

(10) To act as broker for ships, ship charters, insurance, loans, mortgages, money, exchange, and merchandise of all kinds, and generally to act as general broker and agent.

(11) To do any and all things necessary, proper or convenient for carrying out any of the objects aforesaid.

IV.

The place where this corporation proposes to have its principal office and place of business is in the City of Portland, Multnomah County, Oregon.

V.

The amount of the capital stock of this corporation shall be Three Hundred Thousand Dollars (\$300,000.), divided into three thousand (3,000.) shares of the par value of One Hundred Dollars (\$100.) each.

IN WITNESS WHEREOF, we have hereunto set our hands and seals, in triplicate, at Portland, Oregon, this 30th day of October, 1917.

Executed in the presence of:

Peter Kerr (SEAL)

N. J. Barbare

N. A. Leach (SEAL)

Byrun E. Brooks

Andrew Kerr (SEAL)

Note: The capital stock of the Corporation was increased from \$300,000.00 to \$400,000.00 June 28, 1918.

File No. 55222



Certificate of Incorporation

OF

KERR GIFFORD & CO. INC.

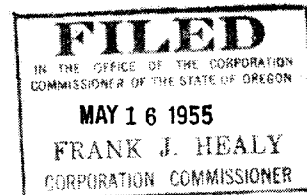
The undersigned, as Corporation Commissioner of the State of Oregon, hereby certifies that triplicate originals of Articles of Incorporation for the incorporation of
KERR GIFFORD & CO. INC......,
duly signed and verified pursuant to the provisions of the Oregon Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY, the undersigned, as such Corporation Commissioner, and by virtue of the authority vested in him by law, hereby issues this Certificate of Incorporation of
.....
KERR GIFFORD & CO. INC......,
and attaches hereto a duplicate original of the Articles of Incorporation.

Dated May 16th, 1955

Frank J. Hagg
Corporation Commissioner

ARTICLES OF INCORPORATION
OF
KERR GIFFORD & CO. INC.



We, the undersigned, natural persons of the age of twenty-one years or more, acting as incorporators under the Oregon Business Corporation Act, adopt the following Articles of Incorporation:

ARTICLE I.

The name of this corporation is

KERR GIFFORD & CO. INC.

and its duration shall be perpetual.

ARTICLE II.

The purpose for which this corporation is organized are

To buy, sell, exchange, import and export and generally deal in grains, seeds, hay and feed of all kinds; cereals of all kinds and all the products and by-products thereof; food stuffs of all kinds; lumber and timber products of all kinds; and merchandise of all kinds;

To acquire by purchase or otherwise, build, sell or otherwise dispose of, charter and operate ships and vessels of all kinds;

To acquire by purchase or otherwise, lease, sell, operate and dispose of farms and lands of all kinds, to own and operate wharves, docks and warehouses, either for its own goods or as a warehouseman handling the goods of others;

To acquire by purchase or otherwise, own, lease operate and dispose of mills, and to engage in milling, manufacturing and sale of cereals and food stuffs of all kinds;

To acquire by purchase or otherwise, own, use and dispose of trade-marks and trade-names, patents and inventions;

To act as insurance agent for fire, marine and all kinds of insurance and to conduct a general agency for insurance of every description;

To act as broker for ships, ship charters and to act as general broker and agent;

To act as general contractor or subcontractor in the construction of warehouses, mills, elevators, buildings and all other structures and facilities.

ARTICLE III.

The aggregate number of shares which the corporation shall have authority to issue is two hundred fifty (250) without par value.

ARTICLE IV.

The corporation shall not commence business until One Thousand Dollars (\$1,000.00) has been received by it as consideration for the issuance of its shares.

ARTICLE V.

The address of the initial registered office of the corporation is 1000 Lewis Building, Portland, Oregon and the name of its initial registered agent at such address is Floyd Roberts.

ARTICLE VI.

The number of directors of the corporation may be fixed by the By-laws but shall not be less than three.

The number of directors constituting the initial Board of Directors is three, and the names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualify are

<u>Name</u>	<u>Address</u>
<u>Andrew Koerner</u>	<u>800 Pacific Bldg., Portland, Oregon</u>
<u>Harry J. DeFrancq</u>	<u>800 Pacific Bldg., Portland, Oregon</u>
<u>Frank H. Spears</u>	<u>800 Pacific Bldg., Portland, Oregon</u>

ARTICLE VII.

The name and address of each incorporator is

<u>Name</u>	<u>Address</u>
<u>Andrew Koerner</u>	<u>800 Pacific Bldg., Portland, Oregon</u>
<u>Harry J. DeFrancq</u>	<u>800 Pacific Bldg., Portland, Oregon</u>
<u>Frank H. Spears</u>	<u>800 Pacific Bldg., Portland, Oregon</u>

IN WITNESS WHEREOF, We have hereunto set our hands
this 13th day of May, 1955.

Andrew Koerner
Harry J. DeFrancq
Frank H. Spears

STATE OF OREGON)
 : ss
County of Multnomah)

I, Phyllis L. Campbell, a notary public
for Oregon, hereby certify that on the 13th day of May,
1954, personally appeared before me ANDREW KOERNER,
HARRY J. DeFRANCO and FRANK H. SPEARS,
who, being by me first duly sworn, severally declare that they are
the persons who signed the foregoing document as incorporators
and that the statements therein contained are true.

Phyllis L. Campbell
Notary Public for Oregon

My commission expires: May 1, 1956

R.G. [signature]

CARGILL, INCORPORATED
KERR GIFFORD DIVISION
1000 LEWIS BUILDING
PORTLAND 4, OREGON

Red 0/572

January 12, 1955

Mr. Calvin J. Anderson
Law Department
Cargill, Incorporated
200 Grain Exchange
Minneapolis 15, Minnesota

Dear Mr. Anderson:

Mr. Sarsfield has requested me to assist in assembling and sending to you the original of Leases to and from Kerr Gifford & Co. Inc., Agreements to which Kerr Gifford & Co. Inc. is a party, and similar instruments.

Don Levin, when in Portland, suggested that we obtain sectional folders and that we establish a separate folder for each location or other appropriate classification. We consequently proceeded to obtain four-section folders which were given certain designations as hereinafter mentioned. The first section is for inclusion of the executed instrument of assignment to Cargill, Incorporated. The second section is for the original instrument being assigned. The third section is for copies of assignments, and the fourth section is for miscellaneous correspondence, instruments covering previous periods of time, etc. These folders are being sent to you today either by parcel post or by express, except the folders designated "Certificates of Title to Motor Vehicles", "Victoria Elevator Limited", and "Stock Certificates and Memberships".

For your information and for the completion of the records here, I wish to make the following comments with reference to the folders which are being sent to you:

1. Office Leases - The only leases which could be located in the Portland Office are the lease covering the space in the Lewis Building, Portland, ✓ Oregon, and the lease covering the space at Colfax, Washington. ✓ Copies have been prepared for the files of the Portland Office. I understand that the lease covering the space in Vancouver, B. C. is in that office, and that the lease covering the space in San Francisco, California, is in that office. The company recently occupied new space in Walla Walla, Washington, but the lease, if any, has not been received here. If we should contact the other offices for the purpose of locating the leases, please advise.



CARG000128

Page 2 -

Mr. Calvin J. Anderson

January 12, 1955

2. Miscellaneous Instruments at Portland, Oregon - We did not prepare, for the records of the Portland office, a copy of the Certificate of Registration of the trademark "Kerr's".
3. Commission of Public Docks, Portland, Oregon - It is my understanding that this was handled separately, and that you have the original lease with the Commission of Public Docks. The only instrument which I have been able to locate here is a copy of the Agreement to Lease and Agreement, dated February 8, 1954, and the Amendment of August 5, 1954. Consequently, the folder contains only the Agreement relating to storage in House Four, Pier One, Terminal No. Four, which expires July 31, 1955.
4. Oregon Shipyard No. 2 - Portland - We are retaining a copy of the lease.
5. Diamond Elevator, Portland, Oregon - We are retaining a copy of the lease.
6. Northwestern Dock, Portland, Oregon - We have not prepared a copy of the lease from the Union Pacific Railroad Company and the latest extension thereof dated November 12, 1954. We do not anticipate any problems in connection with these railway leases and agreements and, consequently, have not prepared copies for the Portland office. If you feel that we should have copies here, we suggest that the copies be prepared after we receive the forms of assignment, because in some instances there is a possible confusion in the lease numbers, and in some instances we have only copies of the consent to transfer, with no copy of the lease. We will await your instructions in this respect.
7. Kerr Gifford Elevator, Portland - We did not prepare for the Portland office, copies of the Deeds to Kerr Gifford, Title Insurance policies, etc., as we felt that this was not necessary. This practice was followed with respect to all real estate owned. Also, for the reasons hereinbefore set forth, we did not prepare copies of the leases and agreements with the Union Pacific Railway Company.
8. Arlington, Oregon Elevator - Again, we did not prepare copies of the leases and agreements with the Union Pacific Railway Company.
9. Arlington, Oregon Store - Again, we did not prepare copies of the deeds to Kerr Gifford, policies of Title Insurance, or the Consent to Assignment from Archer-Daniels-Midland Company to Kerr Gifford of Union Pacific Lease No. 21916. (The lease itself is not in the file.) Also, we did not prepare a copy of the Bill of Sale from Archer-Daniels-Midland.

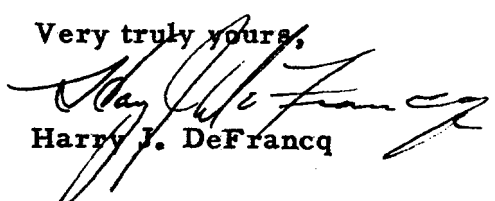
CARG000129

Page 3 -
Mr. Calvin J. Anderson
January 12, 1955

10. Maupin, Oregon - We did not prepare a copy of the lease from Oregon Trunk Railway dated June 14, 1948.
11. The Dalles, Oregon - We did not prepare copies of the deeds to Kerr Gifford, the policies of Title Insurance, or the agreement with the Union Pacific Railway Company dated November 6, 1936.
12. Merrill, Oregon - We did not prepare copies of the deeds, Title Insurance policies or agreements with the Great Northern Railway.
13. Vancouver, B. C. - This folder contains the executed Assignment to Cargill Grain Company Limited of the Lease of October 1, 1953, from the National Harbours Board. The Lease itself is not in the folder, and we understand that it is in the office in Vancouver, B. C. Consequently, there is no copy available for this office.
14. Tuber, California - We did not prepare a copy of the Agreement between Tulana Farms, Kerr Gifford & Co. Inc., and the Southern Pacific Company.
15. Newell, California (Jap Camp) - We did not prepare a copy of the consent by the Southern Pacific Company to the sub-lease to Kerr Gifford & Co. Inc. A copy of the lease itself was not in the files.
16. Kerr Gifford & Co. Inc. of California - We did not retain in our files copies of any of the material included in this folder, namely: The Deed to Kerr Gifford & Co. Inc. (Oregon Corporation), the Title policy or the Lease from Kerr Gifford & Co. Inc. (Oregon Corporation) to Kerr Gifford & Co. Inc. of California, covering the property in Madison, because of the proposal to convey title to the California Corporation. Also, we did not retain copies of the Deed, Title policy, etc., covering the property at Dixon, because title is now vested in the California Corporation. Also, we did not prepare a copy of the lease to Kerr Gifford & Co. Inc. (Oregon Corporation) or the Assignment to Kerr Gifford & Co. Inc. of California, even though the Oregon Corporation might have a contingent liability under this lease.

If you have any comments or instructions with respect to this particular matter, we would be pleased to hear from you.

Very truly yours,


Harry J. DeFrancq

HJDeF:ae

(In duplicate)

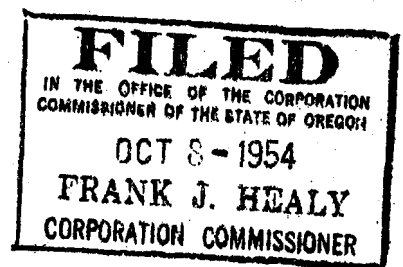
CARG000130

JAN 14 1955

Statement of Intent to Dissolve

KERR GIFFORD & CO. INC.

BY ACT OF THE CORPORATION



To the Corporation Commissioner
of the State of Oregon:

Pursuant to the provisions of ORS 57.536 (Section 78, Chapter 549, Oregon Laws 1953) of the Oregon Business Corporation Act, the undersigned corporation submits the following statement of intent to dissolve the corporation by act of the corporation:

FIRST: The name of the corporation is Kerr Gifford & Co. Inc.

SECOND: The names and respective addresses of its officers are:

<u>Name</u>	<u>Office</u>	<u>Address</u>
Thomas Kerr	President	1000 Lewis Building, Portland, Oregon
John W. S. Platt	Secretary	1000 Lewis Building, Portland, Oregon
J. J. Sarsfield	Treasurer	1000 Lewis Building, Portland, Oregon

THIRD: The names and respective addresses of its directors are:

<u>Name</u>	<u>Address</u>
Thomas Kerr	1000 Lewis Building, Portland, Oregon
J. J. Sarsfield	1000 Lewis Building, Portland, Oregon
S. E. Mikkelsen	1000 Lewis Building, Portland, Oregon
Cargill MacMillan	200 Grain Exchange Building, Minneapolis, Minnesota
John H. MacMillan, Jr.	200 Grain Exchange Building, Minneapolis, Minnesota
J. G. Peterson	200 Grain Exchange Building, Minneapolis, Minnesota
E. E. Kelm	200 Grain Exchange Building, Minneapolis, Minnesota

FOURTH: The following resolution to dissolve the corporation was adopted by the shareholders of the corporation on September 22, 1954:

BE IT RESOLVED: That Kerr Gifford & Co. Inc. be dissolved and that all of its corporate rights, franchises and privileges of whatsoever kind or nature which it may have acquired be surrendered and cancelled in accordance with the laws of the State of Oregon.

BE IT FURTHER RESOLVED: That the proper officers of Kerr Gifford & Co. Inc. be and they hereby are authorized and directed to file the necessary certificate with the Corporation Commissioner of Oregon to effect such dissolution.

BE IT FURTHER RESOLVED: That the Board of Directors and the proper officers of the corporation be and they hereby are authorized, empowered

and directed to do all things necessary and requisite to settle the affairs of the corporation, to collect the outstanding debts, to provide for the payment of the liabilities and obligations of the corporation, to sell or exchange all or any part of its assets for cash or tangible or intangible property, to distribute to the stockholders its assets from time to time in cash or in kind, or in any combination thereof, in exchange for and against final surrender for cancellation of the stock of Kerr Gifford & Co. Inc. and to do all other things necessary to carry into effect the foregoing resolution.

FIFTH: The number of shares of the corporation outstanding at the time of such adoption was 2911; and the number of shares entitled to vote thereon was:

<u>Class</u>	<u>Number of Shares</u>
Common	2,911

SIXTH: The number of shares voted for such resolution was 2,910; and the number of shares voted against such resolution was none, one share being not represented.

Dated September 27th, 1954

KERR GIFFORD & CO., INC.

By Thomas Kerr President
and John W. S. Platt Secretary

STATE OF OREGON,

County of Multnomah } ss.

I, Eugene K. Farr, a notary public, do hereby certify that on this 27th day of September, 1954, personally appeared before me Thomas Kerr and John W. S. Platt who each being by me first duly sworn, severally declared that they are the President and Secretary, who signed the foregoing document as such officers of said corporation, and that the statements therein contained are true.

Eugene K. Farr
Notary Public for Oregon

My commission expires: July 12, 1958

File No.

**Statement of
Intent to Dissolve**

By Act of the Corporation

State of Oregon
CORPORATION DEPARTMENT
Salem, Oregon

RECEIPT FOR FEES



OCT 8 - 1954

DATE

[Signature]

FRANK J. HEALY CORPORATION COMMISSIONER

KERR GIFFORD & CO. INC.

RECEIVED FROM:

Filing Statement of
Intent to Dissolve \$1.00

Koerner, Young, McCulloch & Dekendorf
Attorneys at Law
800 Pacific Building
Portland 4, Oregon

21237

ARTICLES OF DISSOLUTION

OF

KERR GIFFORD & CO. INC.

Pursuant to the provisions of ORS 57.575, the undersigned corporation adopts the following Articles of Dissolution for the purpose of dissolving the corporation:

FIRST: The name of the corporation is KERR GIFFORD & CO. INC.

SECOND: All debts, obligations and liabilities of the corporation have been paid and discharged or adequate provisions have been made therefor, or all of the assets of the corporation have been distributed to its creditors for application to the outstanding debts, obligations and liabilities of the corporation to the fullest extent possible.

THIRD: All remaining property and assets of the corporation, if any, have been distributed among its shareholders, in accordance with their respective rights and interests.

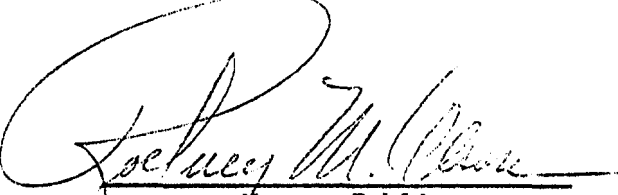
FOURTH: There are no suits pending against the corporation in any court in respect of which adequate provision has not been made for the satisfaction of any judgment, order or decree which may be entered against it.

FIFTH: Names and respective addresses of officers:

<u>Name</u>	<u>Office</u>	<u>Address</u>
William H. Fisher	President	1000 World Trade Building Portland, Oregon
John P. Cole	Vice President	1200 Cargill Building Minneapolis, Minnesota
T. M. Connolly	Vice President	2 Broadway New York, New York
W. B. Saunders	Vice President	1200 Cargill Building Minneapolis, Minnesota
Calvin J. Anderson	Secretary	1200 Cargill Building Minneapolis, Minnesota
J. M. Sorenson	Treasurer	1200 Cargill Building Minneapolis, Minnesota

STATE OF MINNESOTA,)
) ss.
County of HENNEPIN.)

I, Rodney M. Olson, a notary public, do hereby certify that on this 11th
day of May, 1970, personally appeared before me W. B. Saunders,
who, being by me first duly sworn, declared that he is the Vice President of the
corporation, who signed the foregoing document as such officer of said corporation, and
that the statements therein contained are true.



Notary Public
RODNEY M. OLSON
Notary Public, Hennepin County, Minn.
My Commission Expires Dec. 3, 1975.

SIXTH: Names and respective addresses of directors:

<u>Name</u>	<u>Address</u>
John P. Cole	1200 Cargill Building Minneapolis, Minnesota
H. Robert Diercks	1200 Cargill Building Minneapolis, Minnesota
Erwin E. Kelm	1200 Cargill Building Minneapolis, Minnesota
Donald C. Levin	1200 Cargill Building Minneapolis, Minnesota
Cargill MacMillan, Jr.	1200 Cargill Building Minneapolis, Minnesota
W. B. Saunders	1200 Cargill Building Minneapolis, Minnesota
Fred M. Seed	1200 Cargill Building Minneapolis, Minnesota

SEVENTH: A copy of the resolution adopted by the shareholders on May 11, 1970, authorizing the dissolution of the corporation is as follows:

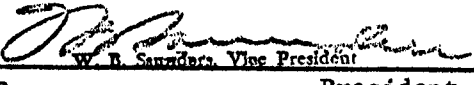
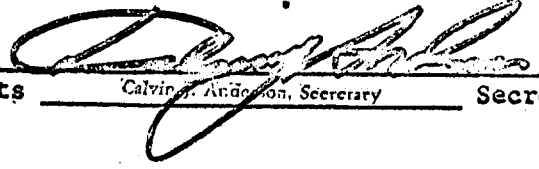
"RESOLVED, That the Plan of Complete Liquidation of this company attached hereto as "Exhibit 1" be, and hereby is in all respects, approved and adopted for this company; and

"RESOLVED FURTHER, That Kerr Gifford & Co. Inc. be dissolved and that all of its corporate rights, franchises and privileges of whatsoever kind or nature which it may have acquired, be surrendered and cancelled, in accordance with the laws of the State of Oregon."

EIGHTH: At the time of the adoption of the resolution dissolving the corporation, there were 250 shares of the corporation's stock outstanding; 250 shares were entitled to vote on the dissolution of the corporation: 250 shares voted for dissolution; and -0- shares voted against dissolution.

Dated May 11, 1970

KERR GIFFORD & CO. INC.
Corporate Name

By  and 
Its W. B. Saunders, Vice President President Its Calvin J. Anderson, Secretary Secretary

EPA Response

Section 8 - Corporate Information (related to Question 4 entities)

NOTE: Cargill, Incorporated was incorporated July 18, 1930 as a Delaware corporation.

	Location Ownership/Lessee	Note: Excel Corporation was incorporated July 20, 1982 and merged into Cargill Meat Solutions Corporation, Delaware effective August 13, 2004. Cargill Meat Solutions Corporation is a wholly-owned subsidiary of Cargill, Incorporated.
Leased: Port O' Call complex 4553 N. Channel Avenue	Excel Corporation (Delaware corporation); dba\Excel Country Fresh Meats Company.	Excel subleased this office space from Arthur A. Riedel d\ba The Celtic Investment Co., from April 1, 1997 until February 15, 1998.
Leased: 12005 N. Burgard Street	Cargill, Incorporated	Cargill, Incorporated - for its Molasses Business Unit. Leased property from September 1, 1989 until August 30, 1990 from Time Oil Co.
		NOTE: Kerr Gifford & Co. Inc. an Oregon corporation, was incorporated November 1, 1917. This Oregon entity was dissolved October 8, 1954 and re-incorporated May 16, 1955 in Oregon to protect the Kerr Gifford name. Subsequently and finally dissolved May 11, 1970.
Owned: Globe Dock - foot of N. Holladay Street	Kerr Gifford & Co., Inc.; Cargill, Incorporated; Leval & Co. - Louis Dreyfus Corporation	Kerr Gifford acquired Globe Dock & 3 grain tanks/bins adjoining on the north side of the property, from Terminal Flour Mills on May 29, 1942. Kerr Gifford sold the property to Cargill on November 12, 1954. Cargill sold to Leval December 21, 1956; Leval changed its name to Louis Dreyfus Corporation effective Jan. 1, 1957.
Leased: Northwestern Dock - foot of N. Failing Street	Kerr Gifford & Co., Inc.; Cargill, Incorporated	Kerr Gifford & Co. leased this property from Union Pacific RR effective August 17, 1947. The lease was assigned to Cargill, Incorporated. The lease was terminated June 30, 1959.

Leased: Terminal 4 - 11040 N. Lombard Avenue	Kerr Gifford & Co., Inc.; Cargill, Incorporated	Kerr Gifford leased T-4 from the Secretary of War effective July 1, 1942. Kerr Gifford assigned the lease to Cargill, Incorporated October 8, 1954. New lease was signed June 26, 1975 between Cargill and the Port of Portland. Subsequent amendments signed & Cargill submitted termination letter for T-4.
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Leased: T-4 - Gearlocker Lease	Rogers Terminal & Shipping Corporation	Leased by Rogers Terminal: Dec. 13, 1989 - Jun. 15, 1993.
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License - Parking: T-4	Cargill, Incorporated	Cargill signed a letter licensing Terminal Flour Mill employees to use an area of the property between T-4 and Terminal Flour for parking.
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NOTE: Rogers Terminal & Shipping Corporation was incorporated April 15, 1935, acquired by John MacMillan Trust on December 30, 1949, subsequently transferred to Cargill, Incorporated and merged into Cargill Export, Inc. November 19, 1984. Cargill Export, Inc. was merged into Cargill Marine and Terminal, Inc. on December 21, 1984. Cargill Marine and Terminal, Inc. is a wholly-owned subsidiary of Cargill, Incorporated.

Leased: Fremont Place I - 1750 NW Naito Parkway	Cargill, Incorporated	Lessee: Cargill, Incorporated - current office lease runs to Jan. 31, 2012. Cargill's Grain & Oilseeds business and Rogers Terminal office here.
Leased: Fremont Place II - 1650 NW Front Ave Parkway	Rogers Terminal & Shipping Corporation	Lessee: Rogers Terminal & Shipping, a division of Cargill Marine & Terminal, Inc. (Minnesota corp.) leased office space from December 1, 1991 to January 31, 2007.

NOTE: CLD Pacific Grain, LLC is a limited liability Delaware corporation, incorporated on September 18, 2001. Joint venture between Cargill, Incorporated and Louis Dreyfus Corporation effective December 3, 2001.

Owned: Irving Dock - 800 N. River Street	Bunge Corporation; Cargill, Incorporated; CLD Pacific Grain, LLC	Cargill, Incorporated acquired Irving Dock from Bunge Corporation in July 14, 1995. Cargill leased the property to CLD Pacific Grain effective December 3, 2001 as a joint venture operation.
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#2080329

Portland Harbor
Cargill Entities in Investigation Area - Incorporations Qualifications

10/13/2008

Entity	Entity Type	Jurisdiction	Date Incorporated	Status Changes	Change Date	Date Qualified in Oregon	Current Oregon Status	Date Withdrawn
Cargill, Incorporated	Corporation	Delaware	7/18/1930	Active	---	11/23/1936	Active	
Cargill Marine and Terminal, Inc.	Corporation	Delaware	1/3/1972	Active	---	1/10/1985	Active	
Cargill Export, Inc.	Corporation	Delaware	1/3/1972	Name changed to: Cargill Marine & Terminal, Inc.	1/2/1985			
Rogers Terminal & Shipping Corporation	Corporation	Delaware	4/15/1935	Acquired by John MacMillan Trust 12/30/1949	12/30/1949			
Rogers Terminal & Shipping Corporation	Corporation	Delaware	4/15/1935	Merged into Cargill Export, Inc.	11/19/1984			
Rogers Terminal & Shipping	DBA	Oregon				12/1/1995*	Active	
						*earlier records not available		
Cargill Meat Solutions Corporation	Corporation	Delaware	8/13/2004	Active	---			
Excel Corporation	Corporation	Delaware	7/20/1982	Merged into Cargill Meat Solutions Corporation	8/16/2004	8/16/2004	Cancelled	8/16/2006
Excel - d/b/a Excel Country Fresh Meats Company	DBA	Oregon	---	---	---	12/8/1989	Withdrawn	4/28/1999
CLD Pacific Grain, LLC	Limited Liability Company (CLD is a joint venture between Cargill, Incorporated and Louis Dreyfus Corporation.)	Delaware	10/30/2001	Active	---	10/30/2001	Active	---
Kerr Gifford & Co., Inc. (original)	Corporation	Oregon	11/1/1917	Dissolved	10/8/1954			
Kerr Gifford & Co., Inc. (original)	Kerr Gifford acquired by Cargill, Incorporated					6/1/1953		
Kerr Gifford & Co., Inc. (re-incorporated to protect Kerr Gifford name)	Corporation	Oregon	Re-incorporated 5/16/1956	Dissolved - 1970	5/11/1970			

Portland Harbor
Cargill Entities in Investigation Area - Incorporations Qualifications

10/13/2008

Entity	Entity Type	Jurisdiction	Date Incorporated	Status Change	Date of Status Change	Date Qualified in Oregon	Current Oregon Status	Date Withdrawn
Cargill, Incorporated	Corporation	Delaware	7/18/1930	Active	---	11/23/1936	Active	
Cargill Marine and Terminal, Inc.	Corporation	Delaware	1/3/1972	Active	---	1/10/1985	Active	
Cargill Export, Inc.	Corporation	Delaware	1/3/1972	Name changed to: Cargill Marine & Terminal, Inc.	1/2/1985			
Rogers Terminal & Shipping Corporation	Corporation	Delaware	4/15/1935	Acquired by John MacMillan Trust 12/30/1949	12/30/1949			
Rogers Terminal & Shipping Corporation	Corporation	Delaware	4/15/1935	Merged into Cargill Export, Inc.	11/19/1984			
Rogers Terminal & Shipping	DBA	Oregon				12/1/1995*	Active	
						*earlier records not available		
Cargill Meat Solutions Corporation	Corporation	Delaware	8/13/2004	Active	---			
Excel Corporation	Corporation	Delaware	7/20/1982	Merged into Cargill Meat Solutions Corporation	8/16/2004	8/16/2004	Cancelled	8/16/2006
Excel - d/b/a Excel Country Fresh Meats Company	DBA	Oregon	---	---	---	12/8/1989	Withdrawn	4/28/1999
CLD Pacific Grain, LLC	Limited Liability Company (CLD is a joint venture between Cargill, Incorporated and Louis Dreyfus Corporation.)	Delaware	10/30/2001	Active	---	10/30/2001	Active	---
Kerr Gifford & Co., Inc. (original)	Corporation	Oregon	11/1/1917	Dissolved	5/16/1955			
Kerr Gifford & Co., Inc. (original)	Kerr Gifford acquired by Cargill, Incorporated				6/1/1953	(from file document)		
Kerr Gifford & Co., Inc. (re-incorporated to protect Kerr Gifford name)	Corporation	Oregon	Re-incorporated 5/16/1956	Dissolved - 1970	5/15/1970			

Document Retention Schedules

Cargill, Incorporated
Records Retention Schedule
(Revised 5/2007)

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Cargill, Incorporated
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A10	Accounting - Accounts Payable / Receivable	6	Yes
<p>Records related to payment of financial obligations and receipt of revenues. Includes vouchers/recaps & support, IDVs (inter-department vouchers), sales invoices, vendor invoices and statements, receipts, customer billing, contributions, deferred payments, detailed accounts registers (open & offset), I/O (interoffice) transfers, bookkeeping account ledgers, aging reports, statement of accounts, detail support for bookkeeping account entries, non-employee commission payments, petty cash, settlement records, inbound scale tickets (tell-tales) and other income. Also, includes VISA statements, purchasing card records and support documents, Miscellaneous Payment Requests (MPR), sales analysis detail reports, purchase reports and the official record of employee expense report maintained by the TRPC.</p> <p>Note: Employees need only keep their copy of the employee expense report until payment has been made or one rolling year.</p> <p>See: L20 for Software Compliance requirements.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A11	Accounting - Journals / Ledgers	10	Yes
<p>Records used to transfer charges between accounts and for summarizing account information. Includes DDLs (divisional distribution ledgers), general ledgers, accounting journals, subsidiary ledgers, cost sheets, escheat, abandoned, unclaimed property, and journal memo transactions including supporting documentation, calculations and work papers for inventory valuations and change reports (ICR), physical inventory reports, accruals, reserves and contingent liabilities, etc.</p> <p>See: A30 for LIFO calculation workpapers.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A12	Accounting - Payroll	6	Yes
<p>Records related to the payment of salaries and wages, including deductions for benefits, taxes, etc. Includes salary, commissions, bonus information, taxes, adjustments, garnishments, benefits, payroll reports, payroll check registers, United Way contribution processing and other adjustments to payroll checks; W-2 forms.</p> <p>See: A14 for time cards, reports and register. See: H15 for payroll summary information.</p>			

Cargill, Incorporated
Records Retention Schedule
(Revised 5/2007)

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A13	Accounting - Payroll - Employee Deduction Authorizations / W4s	Active + 6	No
W-4 forms and records of employee voluntary deductions or allotments, such as for savings plans, United Way deduction authorizations, or direct deposits to financial institutions.			
Active ceases when superseded or with employment termination.			
See: A12 for escheat, unclaimed payroll records.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A14	Accounting - Payroll - Time Records	4	No
Includes weekly time reports, payroll hours register, timecards, and casual labor wage payment reports.			
See: A12 for payroll accounting records.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A15	Accounting - Bad Debts / Collections	6	Yes
Records related to the monitoring, collecting and writing off of customer bad debts and bankruptcy. Includes authorizations, insufficient funds and supporting details of uncollectible accounts.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A16	Accounting - W-9s	Active + 6	Yes
Vendor W-9's			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A20	Accounting - Capital Property - Accounting	10	Yes
Records related to receipt and payment of financial obligations for capital property, including real property. Includes computation of tax obligations, deductions, credits, and property inventory listings related to capital property or leased property, real property and real property improvements. Includes property ledgers, property unit cards, depreciation reports, amortization records, appraisal reports for accounting management purposes, and year-end reports of fixed assets.			
Note: Property inventory lists must be maintained by the BU function.			
See: A21 for records related to individual capital property assets and improvements to real property.			
See: L22 for real property matters.			

Cargill, Incorporated
Records Retention Schedule
(Revised 5/2007)

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A21	Accounting - Capital Property - Assets	Active + 10	Yes
<p>Records related to actual purchases of individual capital property assets and improvements to real property. Includes actual purchase order, proof of receipt, capital invoices, warranties, property transaction forms, property change reports, construction in progress (CIP), and other information on specific capital assets that support the actual purchase of the assets. Also, includes drawings and specifications on railcars, towboats, barges and plant shutdown records.</p> <p>Active ceases with disposition of the asset.</p> <p>See: A20 for capital property accounting records. See: F72 for commitment documentation.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A30	Accounting - Tax Returns and Compliance - Income	Indefinite	Yes
<p>Records of federal and state income tax returns, including audit and appeals package and all supporting schedules, work papers, and source documents, proof of foreign income and withholding tax payments, and all foreign tax returns establishing and supporting the amounts of gross income, deductions, credits foreign taxes, paid and receipts and records of all refunds of foreign taxes. In addition, ruling letters used as authority for treating a foreign corporation as a corporation under the Internal Revenue Code (tax exemption certificates), Single Business Tax (SBT), LIFO calculation workpapers.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: A10 and A20 for detailed accounting records.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A31	Accounting - Tax Returns and Compliance - Payroll	10	Yes
<p>Includes federal and state payroll, unemployment, FICA/social security, withholding, and related employee payment tax compliance records. Includes 1099's and Relocation Income Tax returns (RIT).</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A32	Accounting - Tax Returns and Compliance - Other	10	Yes
<p>Includes state sales and use, property, excise, fuel, tonnage, value-added and other state and local taxes.</p>			

Cargill, Incorporated
Records Retention Schedule
(Revised 5/2007)

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A90	Accounting - Accounting Management Information	Maximum 3	No
<p>Records and reports of accounting management information and used for determination of the accuracy of the accounting information. Includes reports, summary reports, logs, recaps, volume reports, worksheets, working copies, lists, systems interface reports that are used to verify the integrity of various systems, Freight-on-Board (FOB) and Dollar and Branch Office (BOP) Position (Summary) Reports, etc.</p> <p>Note: Records are retained for a maximum of 3 years from creation.</p>			

Cargill, Incorporated
Records Retention Schedule
(Revised 5/2007)

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D10	Administration - Planning / Forecasting	Active + 2	No
Records related to future planning and forecasting for internal purposes. Includes annual plans, five- and ten-year strategic plans and forecasts, facility requirements, growth forecasts, balanced scorecard, internal business and marketing plans and budgets.			
Active ceases when plan or forecast is superseded.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D20	Administration - Facilities & Equipment Management	3	No
Records related to the management of company facilities and equipment. Includes space utilization studies, future space requirements planning, property lease management activities, maintenance of equipment/fixtures/facilities/janitorial services, IT hardware components and other equipment maintenance, etc.			
See: L20 for related contracts. See: L22 for real property matters.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D22	Administration - Facilities Management - Construction / Modifications	Indefinite	No
Records related to design, construction and layout of buildings and facilities. Includes schematics and blueprints.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D30	Administration - Corporate Policies	Active + 10	No
Corporate policies necessary to conduct business and to insure uniformity and compliance with company and legal requirements.			
Active ceases when policy is superseded or cancelled.			
See: D95 for department procedures and manuals. See: L50 for regulatory agency compliance.			

Cargill, Incorporated
Records Retention Schedule
(Revised 5/2007)

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D31	Administration - Policies / Procedures - Compliance	6	No
Records that document or demonstrate compliance with Corporate, Business Unit, Functional or Departmental internal policies and procedures. Includes records destruction certificates, Authorization for Destruction of Records (ADRs) and approved Information Protection variances.			
See: L50 for regulatory agency compliance.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D32	Administration - Policies / Procedures - Audits, Internal	5 Years	See Note
Records of internal audits to confirm compliance with internal policies and procedures. Includes audit reports and work-papers and Information Protection validations and peer reviews. Does not include environmental audits.			
Note: Work-papers do not need to be retained for tax hold. Reports must be retained for tax hold.			
See: E41 for environmental audits.			
See: F60 for external financial audits.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D33	Administration - Policies / Procedures – Information Protection Plans	3	No
Records that document or demonstrate compliance with Information Protection walkthroughs and Information Protection Assessment Kits (IPAKs).			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D40	Administration - Security	5	No
Records related to protecting employees, equipment, buildings and information. Includes badge lists, security reviews and investigations and employee and visitor security sign-in logs.			

Cargill, Incorporated
Records Retention Schedule
(Revised 5/2007)

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D90	Administration - General - General Matters / Reports / Correspondence	Maximum 3	No
<p>Records related to general administration, management and operations, that do not fit specific subjects found elsewhere in this schedule, and that have a relatively short-term value. Includes non-consummated contracts or agreements, aborted mergers and acquisitions, department administration; general administration and management reports; general statistical, status and progress reports; general correspondence; routine letters and reports that require no action; task force and department meeting notes; special projects not covered elsewhere and other records needed for a short period, (a day, week, quarter, year) and that quickly become obsolete. Also includes calendars, planners, phone message books and other records containing appointments, meeting notes, etc., which may be destroyed at the end of each calendar year.</p> <p>Note: Records are retained for a maximum of 3 years from creation.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D91	Administration - General - Chronological Files	Maximum 1	No
<p>Copies of records that are maintained as back up by authors.</p> <p>Note: The original or official document is filed in an appropriate subject category.</p> <p>Note: Records are retained for a maximum of 1 year from creation.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D92	Administration - General - E-mail	90 Days	See Note
<p>E-mail messages in the in-box, message log and trash are automatically deleted within 90 days or less.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>Note: Messages (and any attachments) that are an original documentation of a business activity or transaction, and that must be retained for longer than 90 days, must be downloaded to a printer or to a data file. They then must be managed according to requirements of the Cargill Records Retention Schedule for the specific records' subject matters.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D93	Administration - General - E-mail Backups	14 Days	No
<p>E-mail backups are to be retained for 14 days.</p>			

Cargill, Incorporated
Records Retention Schedule
(Revised 5/2007)

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D94	Administration – General – Information Technology Solutions	Active	No
<p>Administration and maintenance documentation related to information technology solutions. Includes source code, data dictionaries, design documents and system procedures.</p> <p>Active ceases when the current configuration of the technology is no longer used or is superseded and it is no longer necessary to produce official records.</p> <p>See: L20 for Software Licenses.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D95	Administration - General - Periodic Replacement Records	Superseded	No
<p>Various reports, lists, indexes, inventories, directories, address books, and other records that are replaced periodically by newer, updated records. Includes administrative manuals; procedure manuals; quality procedures; department and office procedures; security clearances; and password lists.</p> <p>Note: Records are retained until superseded or obsolete; equipment manuals are retained until superseded or until disposition of the equipment.</p> <p>See: A20 for property inventory lists which must be maintained by BU function.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D96	Administration - General - Computer Back Up	Superseded	No
<p>System backups created for disaster recovery and business continuity. Video surveillance footage for security purposes.</p> <p>Note: System backups and video surveillance footage are superseded according to a rotation schedule established by the system administrator and internal administrative security measures.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D97	Administration - General - Project Administration / Management	Active	No
<p>Records related to the administration and management of projects that are not covered elsewhere, and their support materials. Includes special task force reports, studies in progress, participation in professional associations or industry organizations.</p> <p>Active ceases with project completion or discontinuation, when records are no longer needed, or when records are transferred to the appropriate subject group retention.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D99	Administration - General – Reference	Active	No
<p>Records and information maintained for reference purposes only. Includes general information and publications in the public domain, such as industry or professional association meetings, proceedings and publications; competitor publications; government regulations; supplier reference information (products and services publications and price lists; supplier quality records).</p> <p>Active ceases when the item is superseded by more current information or when records are no longer referenced or in use.</p> <p>See: F70 and F71 for records specific to purchasing activities and transactions.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
E10	Environment – Non-Hazardous Materials	3	No
<p>Records related to general environmental matters, citizen complaints regarding noise, odor, and visible emissions.</p> <p>See: L20 for Environmental Service Agreements. See: L50 for reports, inspection certifications and other records not required by permit that are submitted to regulatory agencies. See: L52 for notices of violations (NOVs).</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
E20	Environment - OSHA Compliance	Active + 6	See Note
<p>Records related to the preparation and filing of documents required by Occupational Safety & Health Administration (OSHA) and other employee safety agency regulations; orders issued by state or federal OSHA/Safety agencies; and evidence of compliance that is not covered elsewhere. Includes safety inspections and alleged violations; safety incidents and alleged violations; accident investigations and internal safety audits.</p> <p>Active ceases with closure of investigation or completion of inspection.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: H50 and H51 for routine workplace safety inspections. See: L50 for other regulatory agency compliance. See: L54 for employee accident and illness reports. See: M50 for PSM/RMP compliance.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
E30	Environment - Water / Air Quality	Active + 6	No
<p>Records related to testing and monitoring of air and water quality and related permits. Also, includes Superfund Amendments and Reauthorization Act (SARA) reporting and air emission reports.</p> <p>Active ceases with expiration of permit or disposition of property.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
E40	Environment - Hazardous Substances Management	Indefinite	No
<p>Records related to the storage, management, transportation and disposal of hazardous or toxic substances such as asbestos, Polychlorinated biphenyl (PCBs), chemicals, sludge and pesticides. Includes shipping manifests for hazardous substances, environmental services agreements for hazardous substances, Material Safety Data Sheets (MSDS), asbestos management and removal, and records related to other substances listed under Toxic Substances Control Act (TSCA) such as Chlorofluorocarbons (CFCs), PCBs, etc. Includes any adverse reactions; risk notifications; spill prevention and control; chemical accidents and restorative actions. Includes hazardous material usage and management information and instructions toxicology testing reports and data.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: H52 for monitoring and testing of workplace environment. See: L50 for FDA, USDA, and Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) petitions/permits; TSCA inventory documents and inventory update reports (IURs). See: M60 for records specific to PSM and RMP. See: M63 for PSM and RMP mechanical integrity records.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
E41	Environment – External Site Assessments & Remediation	Indefinite	No
<p>Records related to external environmental site assessments, environmental audits, underground storage tanks, and restorative actions.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: E42 for internal site assessments and remediation.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
E42	Environment – Internal Site Assessments	Active + 5	No
<p>Records related to internal environmental site assessments for facilities we no longer own or lease.</p> <p>See: E41 for external site assessments and remediation.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F10	Finance - Banking	6	Yes
Records related to banking activities. Includes account set-up, deposits, checks, statements, reconciliations, drafts, cancelled or voided checks, automatic deposit plans, check registers, cash management, controlled disbursements, float, lockbox, payable through drafts (PTDs), controller ledgers, stop payments, money/wire/phone transfers, ACH authorizations, commercial paper, bank letters of credit, money market, traveler's checks invoices and control registers, daily cash adjusted management, etc.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F20	Finance – Investments	Active + 10	Yes
Records and supporting documentation related to tracking and management of investments in stocks, bonds, mutual funds, partnerships, etc. Includes company stock certificates, management of pension funds, securities investments, loan portfolios, dividends received, capital infusions, distributions, etc.			
Active ceases with closure, sale or settlement of the investment.			
See: L22 for real property matters.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F21	Finance – Investments - Unsuccessful	3	No
Records related to proposed investment deals that are unsuccessful.			
See: F20 for successful investment deals.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F25	Finance - Distressed Asset Acquisitions	Active + 12	Yes
Records related to tracking of distressed asset acquisitions, including the acquisition vehicle, acquisition agreement, financing agreement, real estate, environmental matters, asset management, servicing agreement and disposition. Considered short-term investments.			
Active ceases with dissolution or disposition of distressed asset.			
See: F21 for unsuccessful investments.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F40	Finance - Debts	Active + 6	Yes
<p>Records related to the company's issuance of debt and equity papers and to the management of loans to the company. Includes short and long-term debt, lender correspondence and reports, write-offs, write-downs, bonds, including Industrial Revenue Bonds (IRBs), debenture ledgers, note receivables, letters of credit, collateral documents and promissory notes, liens, etc.</p> <p>Active ceases with redemption, closure or cancellation of debt instrument.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F60	Finance - Financial Reports / Statements / Audits	10	Yes
<p>Financial statements, operating reports, balance sheets, profit & loss statements, trial balances, consolidated reports of operation, SEC 8-K, 10-K and 10-Q filings and supporting information. Includes financial statement audits conducted by external accounting firms. Supporting information includes financial reporting package (FRP), financial data collection (FDC) documentation and all work papers, schedules and source documents.</p> <p>Note: One copy of the year-end financial statements and external audits is designated P30 (indefinite) and retained by Corporate Financial Reporting as financial history.</p> <p>See: L50 for compliance reporting to the SEC.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F70	Finance - Purchasing	3	No
<p>Records related to request for bids, request for proposal (RFP), proof of concept, MRRs (Material Received Reports), bid review, receiving, packing slips and inspection of merchandise, etc.</p> <p>See: A10 for accounting for actual purchases. See: F71 for purchase orders. See: L20 for purchasing contracts.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F71	Finance - Purchasing - Purchase Orders / AFE's	Active + 6	Yes
<p>Purchase orders, requisitions, authorizations for expenses (AFE's) and supporting materials.</p> <p>Active ceases at the end of the time period covered by the purchase order.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F72	Finance - Purchasing - Commitments	Indefinite	Yes
Commitments to purchase capital and real property, mergers and acquisitions, operating leases, and repair and maintenance projects.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H10	Human Resources - Benefits - Benefit Plans	Active + 6	Yes
<p>Records related to company sponsored benefit plans. Includes insurance, pension, disability, medical, survivor programs, employee stock ownership plan (ESOP), payroll stock ownership plan (PAYSOP), vesting criteria, vacation entitlements, flexible spending accounts (FSA), tuition reimbursement plan, savings plans, incentive awards and options, correspondence explaining benefit plans.</p> <p>Active ceases with expiration or cancellation of plan.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: L50 for pension plan reports to government.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H11	Human Resources - Benefits - Claims / Distributions	6	Yes
<p>Records/information related to administrative processing of individual employee medical and dental, and disability (long and short-term) claims. Includes contributions to plans, claims processing, benefits provided and correspondence related to these processes. Also includes 401(K) plan fund withdrawals.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: A12 for payroll detail. See: L50 for pension plan compliance.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H12	Human Resources - Benefits - Elections	Active + 6	No
<p>Records of elections by employees for type and amount of participation in company benefit plans. Includes elections for health insurance enrollment form, ESOP, COBRA elections and 401(K) contributions.</p> <p>Active ceases when superseded or with employment termination.</p> <p>See: A12 for payroll detail.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H15	Human Resources - Benefits – Payroll / Pension Summary	Indefinite	Yes
<p>Records related to cumulative years of service and accrued benefits for the purposes of pension determination and calculations. Includes official service records for all current and former employees for net credited service calculation (service record, dates of employment, salary/wage changes, bonus treatment, termination/retirement). Also includes qualified domestic relations orders (QDRO) and Status and Change Reports (SCR).</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: A12 for payroll detail. See: H30, H31 and H32 for related employment history records.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H20	Human Resources - Recruitment Process	2	No
<p>Records of a general nature related to employee recruitment and selection and records of applicants not hired. Includes job postings, job applications, resumes, applicant testing, advertising, interview notes, interview appraisals, documents related to internet applicants and internet searches, candidate evaluations, letters of recommendation, selection grids, post offer background checks and signed authorization form, etc. This information is maintained in a job file.</p> <p>See: H30, H31 and H32 for records related to applicants hired.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H21	Human Resources - Immigration and I-9 Matters	Active + 3	No
<p>Records related to identification and verification of employee eligibility to work in the United States. Includes I-9 forms and supporting documents for all applicants hired by the company after November 1986. Also, includes non-immigrant visa applications and supporting documents.</p> <p>Active ceases with employment termination or expiration of visa.</p> <p>Note: I-9 documentation must be maintained in a separate file and may NOT be included in an employee's personnel file.</p> <p>See: H23 for Immigration / Permanent Residence (green card) records.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H22	Human Resources - Salary Administration	3	No
Records related to determination and monitoring of salary and wage rates. Includes compensation ranges and history, bonus calculations, and job classification plans.			
See: A12 for payroll detail.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H23	Human Resources - Immigration / Permanent Residence Records	Active + 7	No
Records related to permanent residency. Includes immigration petitions and supporting documentation.			
Active ceases with employment termination or upon obtaining permanent residency.			
See: H21 for non-green card and I-9 immigration files.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H24	Human Resources - Salary Administration - Job Descriptions	Active + 3	No
Records of job descriptions and other documentation used to determine salary classifications and inform employees of individual job responsibilities.			
Active ceases when the job description is superseded or discontinued.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H30	Human Resources - Central Employee Personnel File	Active + 6	No
Employment history records for individual employees which includes hiring, promotion, performance appraisals, transfers, exit interviews, termination, leave of absence reports including FMLA leaves (non-medical records), and disciplinary actions. Includes Freedom of Information Act (FOIA) requests. These files are maintained by Human Resources.			
Active ceases with employment termination.			
Note: The files are purged annually of performance appraisals and disciplinary actions more than 6 years old.			
See: H15, H31 and H32 for related employment history records.			
See: H40 for medical records.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H31	Human Resources – Manager / Supervisor Employee Records	Active + 6	No
<p>Records relating to specific employees maintained by the Supervisor/Manager. Includes hiring, promotion, performance appraisals, performance improvement plans (PIP), transfers, termination, absence reports including FMLA leaves (non-medical records), vacation requests and disciplinary actions.</p> <p>Active ceases with employment termination.</p> <p>Note: The files are purged annually of performance appraisals, vacation requests and disciplinary actions more than 6 years old.</p> <p>See: H15, H30 and H32 for related employee history records. See: H40 for medical records.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H32	Human Resources - Hourly Employee Files	Active + 6	No
<p>Records related to hourly employees. Includes hiring, promotion, performance appraisals, transfers, termination, absence reports including FMLA leaves (non-medical records), vacation requests and disciplinary actions.</p> <p>Active ceases with employment termination.</p> <p>Note: The official record copy is maintained by the employing plant, decentralized location or subsidiary company, etc.</p> <p>Note: The files are purged annually of performance appraisals, vacation requests and disciplinary actions more than 6 years old.</p> <p>See: H15, H30 and H31 for related employee history records. See: H40 for medical records.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H33	Human Resources - Training / Development - Certification	Active + 3	No
<p>Records related to certification for individuals to perform certain tasks. Includes CPA, bar admissions, CLE, etc.</p> <p>Active ceases with employment termination.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H35	Human Resources - Employee Agreements	Indefinite	Yes
<p>Employee confidentiality and separation agreements. Also, includes non-compete clauses, non-disclosure (NDA) and Employee Dispute Resolution (EDR) agreements.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: H15, H30, H31 & H32 for related employee history records. See: L71 for intellectual property consultant agreements.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H40	Human Resources - Health / Safety - Medical Records	Active + 50	No
<p>Medical records related to evaluations and recommended treatments, on-the-job accidents and illnesses, hearing test results, disability medical records, and medical history (examinations, evaluations, treatment, participation in company sponsored programs). Also includes records related to exposure or possible exposure to hazardous or toxic substances in the scope of employment.</p> <p>Active ceases with employment termination.</p> <p>Note: Medical information MUST be maintained in a medical file separate from other employee records.</p> <p>See: H42 for drug/alcohol testing results. See: L35 for worker's compensation medical records. See: L54 for accident and injury reports.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H42	Human Resources - Health / Safety - Medical Records / Drug & Alcohol Testing Results	5	No
<p>Medical records related to drug and alcohol test results. Includes positive and negative test results.</p> <p>Note: Medical information MUST be maintained in a medical file separate from other employee records.</p> <p>See: H40 for other general medical records.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H48	Human Resources - Health / Safety - Medical Records / Medical Services	2	No
<p>Records held by company medical employees related to blanket services administered to employees on company property. Includes records documenting administration of shots and vaccinations, respiratory exams, and hearing tests; medical equipment inspections and calibrations; first aid treatments.</p> <p>See: H40 for individual employee medical records.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H50	Human Resources - Health / Safety - Safety Inspections	Active	No
<p>Records of safety inspections and testing, and safe operation of equipment and machinery in the workplace. Includes routine safety inspection reports, fire protection equipment testing and inspections; fire code compliance records; cargo handling equipment safety inspections, inspections and testing of lifting equipment, cranes, ladders, handrails, respirators, eyewash stations, showers. Also, includes housekeeping inspections.</p> <p>Active ceases when inspection is superseded or with the disposition of equipment.</p> <p>Exception: Retain cargo handling equipment safety inspection records for 4 years after the last register entry or until disposition of the equipment.</p> <p>See: H51 for mine safety inspections. See: M63 for PSM and RMP mechanical integrity records. See: T20 for inspections of transportation equipment work areas.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H51	Human Resources - Health / Safety - Mine Safety Inspections/Testing	Active + 1	No
<p>Records related to underground and surface mine workplace and safety inspections.</p> <p>Active ceases when inspection is superseded or with the disposition of equipment.</p> <p>See: H50 for general safety inspections.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H52	Human Resources - Health / Safety - Workplace Monitoring	Active + 40	No
<p>Records related to the measurement, testing, analysis and monitoring of the work environment for potential exposure to hazardous or toxic substances, other contaminants, and noise.</p> <p>Active ceases with disposition of the property on which monitoring is conducted.</p> <p>See: H40 for employee hazardous exposure medical records.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H53	Human Resources - Health / Safety - Safety and Emergency Plans	Active	No
<p>Records documenting safety and emergency action plans such as fire prevention, spill prevention, chemical accident, emergency response, process safety management (PSM) and risk management emergency action plan (RMP), and other emergency action plans related to general health and safety. Includes disaster recovery and business continuity plans and testing.</p> <p>Active ceases when plan is superseded or cancelled.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H54	Human Resources - Health / Safety – Work Authorization Permits	Active + 1	No
<p>Records related to start work, confined space permits, hot work permits and elevated work permits.</p> <p>Retain 1 year after permit expiration.</p> <p>Note: In the event of an incident a copy of the related permit is retained with the incident report.</p> <p>See: L54 for accident and injury reports.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H60	Human Resources - Training & Development / General - Administration	6	No
<p>Records related to the development and administration of company-sponsored training programs and seminars. Includes applications processing, employee training requests and approvals, job shadow program, employee development programs, leadership development, succession planning/top talent, attendance lists, course listings and schedules, and test master and answer keys.</p> <p>See: H61 for training materials.</p> <p>See: H62 for safety training.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H61	Human Resources - Training & Development / General - Training Materials	Active + 6	No
<p>Records related to the content of company sponsored training programs. Includes master handout materials.</p> <p>Active ceases with termination of course or program.</p> <p>See: H60 for training program management. See: H62 for safety training.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H62	Human Resources - Safety / Environmental Training	Active + 5	No
<p>Records related to the content and administration of safety and environmental training for company compliance with OSHA, Mine Safety and Health Administration (MSHA) and other agency safety-training requirements. Includes training for power equipment, first aid, asbestos, chemical accident, respirators, CPR, etc.</p> <p>Active ceases when the course is superseded or when the training is no longer required as a matter of law.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H70	Human Resources - Labor Union Relations	Indefinite	Yes
<p>Records related to bargaining history, final contracts, arbitration, grievance proceedings and meetings between labor and management. Includes contract negotiations minutes, bargaining minutes, grievance memos and resolutions, memos of understanding and other signed agreements, contracts, arbitration awards and briefs. Also, includes union decertification.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically for changes in business needs to determine if any records can be safely destroyed.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H80	Human Resources - Work Force Management	6	No
<p>Records related to management of the work force. Includes work force sizing and layoffs, hours of operation, planning and scheduling, relocations and work force studies, unemployment analysis, engagement surveys and statistical reports. Also includes records relating to Reduction in Force (RIF) documentation such as reason for the RIF, employees who are impacted by the RIF, selection grids and attorney work product relating to adverse impact analysis.</p> <p>Note: If a separation agreement or other individual specific records are created, a separate file by name should be created.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L10	Legal - Business Organization - Corporate Secretary	Indefinite	Yes
<p>Records related to the establishment of and rules governing the operation of company, including foreign and domestic subsidiaries. Includes articles of incorporation, by-laws, and related communications and documents concerning amendments to incorporating documents, name changes or actions related to shares and shareholders including stock splits, issuance of new classes of stock (e.g. employee stock ownership plan (ESOP) shares), or alteration of rights relating to shares. Also includes proxies, tally sheets, stockholder mailings and communication; approved board of directors, shareholder, corporate committee, and long-range planning committee (LRPC) meeting minutes; stock ledgers, corporate seals and corporate annual reports.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: F60 for official copy of audited financial statement. See: L11 for corporate meeting support documentation. See: L12 for shareholder relations. See: L17 for old corporate seals.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L11	Legal - Business Organization / Corporate Secretary - Meeting Support Documentation	6	Yes
<p>Records related to meeting background material.</p> <p>See: D90 for department and taskforce minutes. See: L10 for approved corporate meeting minutes.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L12	Legal - Business Organization / Corporate Secretary - Shareholder Relations	6	Yes
<p>Records related to shareholders including proxies, tally sheets, stockholder mailings, communications and other information.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L15	Legal - Business Organization - Business Development	Active + 6	Yes
<p>Records related to the research and development of proposed new business, acquisitions, joint ventures, mergers, divestitures and other commercial development projects, includes due diligence and business opportunity evaluations (BOE).</p> <p>Upon execution of an agreement the file is culled of extraneous material. The final agreements and their supporting documentation remain and are transferred to L16. Examples of documentation are purchase/sale agreement, goodwill valuation agreement, confidentiality agreement, and covenant-not-to-compete agreement.</p> <p>Active ceases with the closure of the project.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold. Note: Various company marketing/research studies and projects may be transferred to P30, Indefinite.</p> <p>See: D97 for general project administration and management. See: L16 for any resulting merger, acquisition, joint venture, divestiture agreements. See: L17 for any business organization records of divested companies.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L16	Legal - Business Organization – Mergers / Acquisition / Joint Ventures / Divestiture / Reorganization Agreements	Indefinite	Yes
<p>Contracts and agreements related to mergers, acquisitions, joint ventures, divestitures and reorganizations. Includes Asset Purchase and Sale Agreements and Stock Purchase and Sale Agreements and joint venture agreements. Upon execution of the contract or agreement, review drafts for purging as appropriate. Also, includes website domain names and registration.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: D90 for non-consummated contracts or agreements or unsuccessful, aborted merger and acquisition agreements. See: F72 for commitment documentation. See: L15 for related business development materials.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L17	Legal - Business Organization - Former Companies	10	Yes
<p>Records related to divested or dissolved entities, including all subsidiaries. Includes articles of incorporation, by-laws, approved board of directors, shareholders and corporate committee meeting minutes and stock ledgers. Also includes corporate annual reports.</p> <p>Note: Prior to destruction, review records for those with historical value to transfer to P30, corporate history.</p> <p>Note: Old corporate seals may be destroyed three years after sale or dissolution of the corporation.</p> <p>See: L10 for name changes.</p> <p>See: L16 for related agreements.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L20	Legal - Contracts / Agreements	Active + 6	Yes
<p>Records related to rights and obligations under contracts, leases, hold harmless and other agreements between the company and outside parties involving the sale or purchase of goods and services. Includes statements of work; supplier confidentiality agreements; employment, consultant, independent contractor, bank and credit, apprenticeship, distributor, supplier master agreements; motor vehicles leases; non-hazardous environmental services agreements; equipment lease / purchase / maintenance agreements; letters of intent; settlement agreements; guarantees; commodity exchange membership files/agreements; software licenses and installment sales agreements. Also includes software compliance and supporting documentation, which includes the original software license invoice and may also include upgrade invoices and maintenance agreement invoices.</p> <p>Active ceases with expiration or termination of the contract/agreement/lease.</p> <p>See: D90 for non-consummated contracts or agreements.</p> <p>See: E40 for hazardous environmental agreements.</p> <p>See: L16 for merger/acquisition/divestiture/reorganization agreements.</p> <p>See: L22 for real property matters.</p> <p>See: L58 for international trade agreements.</p> <p>See: L70 for research and development agreements.</p> <p>See: S40 for sales orders and contracts.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L21	Legal - Contracts / Agreements - Contract Performance / Compliance	6	Yes
<p>Records related to compliance or performance of contracts. Includes determination of costs, performance of services, payment summaries, and work products delivered, etc. that need not be retained for the life of the contract. Includes former Y2K testing documentation.</p> <p>Note: Y2K testing documentation is not subject to a tax hold.</p>			

Cargill, Incorporated
Records Retention Schedule
(Revised 5/2007)

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (In years)	TAX HOLD
L22	Legal - Contracts / Agreements - Real Property Matters	Indefinite	Yes
<p>Deeds, titles, contracts, agreements, statements of election and consents given by Cargill related to the purchase, sale or lease of and improvements to real property. Includes records regarding annexation, condemnation, donations, easements and rights-of-way, access roads, encroachment, exchange of property, inter-company transfer, lease and option, ground lease, purchase or lease of docks, buildings, Quonset huts, etc., legal opinions, appraisals, maps, plats, mechanic's lien, mine closure, mining claims, mineral leases, sewer and water, site lease, trackage, vacation of streets and alleys. Considered long-term investments.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: D90 for non-consummated contracts or agreements. See: E41 for external environmental assessments. See: E42 for internal environmental assessments.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (In years)	TAX HOLD
L30	Legal - Insurance	Active + 6	Yes
<p>Records related to insurance policies for ocean cargo, hull, boiler and machinery, fire, surety bonds, aircraft hull damage, blanket crime. Includes policies, amendments, riders, proof of payment, actuarial studies, etc.</p> <p>Active ceases with expiration or cancellation of policy.</p> <p>Note: These records are maintained by Insurance Department.</p> <p>See: H10 for employee benefits insurance. See: L31 for future liability insurance.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (In years)	TAX HOLD
L31	Legal - Insurance - Future Liability	Indefinite	Yes
<p>Records related to vehicle, general, excess, environmental, aircraft, director's and officer's, political risk insurance, product liability and workers' compensation insurance coverage.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>Note: These records are maintained by Insurance Department.</p> <p>See: L30 for other insurance policies.</p>			

Cargill, Incorporated
Records Retention Schedule
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L35	Legal - Insurance - Workers' Compensation Claims	Active + 20	Yes
<p>Records documenting workers' compensation claims. Includes claim form, supplementary reports, accident report, and medical records relating to the claim.</p> <p>Active ceases with employment termination.</p> <p>Note: This file is maintained by Insurance Department.</p> <p>See: H40 for medical records.</p> <p>See: L40 for litigation involving workers' compensation.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L40	Legal - Claims / Litigation – Closing and Summary Records	6	Yes
<p>The summons, complaint, and settlement documents. (Such papers were generated under L41 when the matter was active.) Includes releases, settlement agreements, final judgments, court orders and decrees, stipulations of dismissal and other significant documents, as determined by the supervising attorney, that evidence the conclusion of the litigation or settlement or other disposition of a claim (whether or not in a litigation). Also includes arbitration and mediation records.</p> <p>RECORDS ARE RETAINED FOR SIX YEARS AFTER COMPLIANCE WITH THE REQUIREMENTS IN THE SETTLEMENT DOCUMENTATION, OR UNTIL RELEASE FROM TAX HOLD, WHICHEVER IS LATER.</p> <p>Note: A court ordered retention may supersede this retention requirement.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L41	Legal – Asserted Claims / Litigation – Case Files	Active	No
<p>Records related to asserted claims, litigation or government investigation.</p> <p>Active ceases with settlement and/or final court order and when all avenues of appeal have been exhausted. Exception: when a party is a minor, active ceases when the minor reaches majority status.</p> <p>NOTE: Business records on legal hold may remain coded to their applicable retention group but those records must not be destroyed until the litigation retention requirement is met. For example, accounting records required for litigation may be coded as accounting records but will be kept for the active period of the applicable litigation. Also includes arbitration and mediation records.</p> <p>See: L40 for closing/settlement papers and summary records to be retained after the claim, litigation or investigation is terminated or closed.</p> <p>See: L70 for intellectual property case files.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L42	Legal – Threatened Claims / Litigation	Active	No
Records related to threatened claims which do not result in asserted claims, litigation or government investigation shall be retained until the expiration of the applicable statute of limitations, as determined by the supervising attorney.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L50	Legal - Compliance	6	See Note
<p>Records related to the creation and filing of documents required by statutes or regulations or by orders issued by local, state or federal regulatory agencies. Includes documentation of compliance with regulatory requirements such as; SEC filings and reports (other than audited financial statements); regulatory agencies' audits, investigations and hearings; law enforcement agency actions related to security and other investigations transferred to them; ISO certifications, various information reports filed with state, local and federal agencies; EEOC (Equal Employment Opportunity Commission) reports and other requirements by the EEOC and similar agencies; Federal Trade Commission (FTC) pre-merger notifications; other requirements by the DOT, FTC, ICC, DOJ, USDA, FDA, FIFRA, etc., environmental filings not related to a permit; do not call lists. Also, includes non-GMO (genetically modified organisms) identity preservation certificates and Form 5500 reports.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: A30 for income tax returns. See: A31 for payroll tax returns. See: D30 and D31 for required corporate policies and policy compliance documentation. See: E20 for OSHA compliance. See: F60 for SEC 8-K, 10-Q and 10-K documents required to be filed with financial statements and annual reports. See: L54 for accident/injury reports. See: M50 for PSM/RMP compliance.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L51	Legal - Compliance - License / Permits	Active + 6	See Note
<p>Licenses, permits and support documentation required to conduct business, collect taxes, etc. Includes support and compliance documentation for licenses and permits such as authority to do business, business licenses, occupancy permit records, Environmental Protection Agency (EPA) certification, sales tax license files and license compliance records. Also includes associated person documentation.</p> <p>Active ceases with expiration of license or permit.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: E40 for Hazardous Substances Management. See: M60 for PSM and RMP Certificates of Operating Procedures.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L52	Legal - Compliance - Agency Orders	Active + 3	See Note
<p>Records related to orders issued to the company by local, state or federal regulatory agencies or courts. Includes garnishments, tax orders, qualified domestic relations orders (QDROs); qualified medical child support orders (QMCSOs); environmental notices of violations (NOVs) and their resolution.</p> <p>Active ceases when the order is executed.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: A12 for garnishment payroll processing. See: L53 for third-party orders.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L53	Legal - Compliance - Third Party Court Orders	Active + 1	No
<p>Records related to third-party orders to provide documents and/or information for legal processes in which the company is not a party.</p> <p>Active ceases when the order is executed.</p>			

Cargill, Incorporated
Records Retention Schedule
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L54	Legal - Insurance – Accident / Injury Reporting	6	No
Records related to reporting on-the-job accidents, injuries and illnesses as required by OSHA and other safety regulating agencies. Includes OSHA forms 100, 102, 200, etc. and accident/illness logs and summaries used to determine causes, prevention and enforcement.			
See: H54 for related work authorization permits. See: L50 for other compliance requirements.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L55	Legal - Compliance - International Trade	5	Yes
Records related to U.S. imports, exports and customs record keeping requirements. Includes documents related to the export of products qualifying for North American Free Trade Agreement (NAFTA) duty rates and NAFTA certificates of origin; Canada Free Trade Agreement; import/export licenses; drawbacks; customs warehouses; and harbor maintenance fees.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L56	Legal - Compliance - International Trade / Duty Drawbacks	Active + 3	Yes
Records related to duty drawbacks claims. Includes original import entry, certificate of delivery, bill of lading, invoice, etc.			
Active ceases with payment of claim.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L58	Legal - Compliance - International Trade / GSM Programs	9	Yes
Records related to sales and purchase contracts/agreements covering commodities for export; transportation – general shipping records (vessel/rail/track/container) resulting from the execution of commodity export contracts; USDA GSM 102 and GSM 103 credit guarantee records and other USDA export program records.			
Note: GSM Compliance records only.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L59	Legal - Compliance / CFTC	5	Yes
Records related to compliance with CFTC (Commodity Futures Trading Commission) requirements. Includes records related to commodity pools, commodity futures transactions, future position detail, long and short (L&S) activity logs, hedge runs, slate position, daily trade registers, commodity options, leveraged transactions, merchants and broker financial records, broker-dealer records, commodity advisors and pool operator records, and board of trade reports.			
Note: Documents directly supporting payments to or payments by Company are subject to tax hold.			

Cargill, Incorporated
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L60	Legal - Memorandums of Law	Indefinite	No

Records resulting from legal projects, which document the specific legal advice provided.

Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L70	Legal - Intellectual Property Matters - Research & Development	Indefinite	No

Records related to the research and development of inventions that could be covered by trade secrets, trademarks and patents. Includes invention disclosure forms (IDFs), assignments, product and technology development, copyrights, patent committee minutes, lab notebooks (including formulations), internal research reports, consultant agreements, legal opinions, analytical method validations and obsolete analytical methods.

Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.

See: L71 for intellectual property management and claims.
See: L71 for research agreements.
See: H35 for employee confidentiality agreements.

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L71	Legal - Intellectual Property Matters - Management & Claims	Active + 6	Yes

Records related to the maintenance of patents and trademarks. Includes patent and trademark applications and official documents (including first use documentation), confidentiality agreements, license agreements, research agreements, technical assistance agreements, trade secret/patent infringement, trademark infringements/oppositions, and trademarks not used. Also includes certificates of analysis on intellectual property.

Active ceases upon expiration of the patent or trademark, termination of the agreement or settlement of the infringement or opposition.

Note: Documents directly supporting payments to or payments by company are subject to tax hold.

See: H35 for employee confidentiality agreements.
See: L70 for intellectual property research and development.

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Records Retention Schedule
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M10	Manufacturing - Production - Operations	Maximum 3	No
Records related to manufacturing and production processes in general. Includes daily production planning and scheduling, shift schedules, assembly sheets, yields, daily operation checklists and logs, and routine reports.			
Note: Records are retained for a maximum of 3 years from creation.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M20	Manufacturing - Production - Steel	Indefinite	No
Records documenting the production of a specific steel product. Includes Mill Test Certificates; information relating to chemical and physical steel properties; and traceability records in the event of a product recall such as customer name, customer order number, and job order.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M21	Manufacturing - Production - Laboratory Quality Control	3	No
Records related to laboratory testing, controls, practices and quality assurances, raw material paperwork, sanitation records and sensory scorecards.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M22	Manufacturing - Production - Laboratory Quality Assurance	7	No
Records documenting daily analytical quality assurance data including lot analysis, final product analysis and pertinent data for Corn Milling and Sucrose operations.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M24	Manufacturing - Production - Food Safety Research Declarations	Active +3	No
Records created or received supporting food quality declarations that may include but are not limited to food processing, production, and safety. Includes records such as journals, clinical studies, abstracts, and presentations or best practices used to design new foods.			
Active ceases with the discontinuation of the food ingredient or product line being used.			

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Records Retention Schedule
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M25	Manufacturing - Production - Food Processing / Food Safety	3	No
Records related to food processing, production, and food safety Includes meat and poultry inspections, dietary supplement ingredients, offal and carcass records, good manufacturing practice (GMP) records, good hygiene principles (GHP) and Hazard Analysis and Critical Control Point (HACCP) records.			
Note: Records are retained for 3 years from date of shipping.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M26	Manufacturing - Production - Feed	Active + 5	No
Records related to medicated feed and supplements production, such as laboratory controls, labeling, quality control, experience records, assay records and batch production and control records. Includes medicated feeds master record file, drug inventory, drug components and usage, labeling and production summaries and records, complaint files; pre-medicated mixes inventory and receipts, feed formulations and distribution records.			
Active ceases with production completion or sale.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M27	Manufacturing - Production - Seed Quality	3	No
Records related to seed lot and quality. Also includes record of origin, treatment, germination, purity of each lot of seed, original declarations, grower's declarations, and delivery records.			
Note: Must retain a sample of each seed lot, which may be discarded after one year.			
Note: Treated Seed - must maintain name of substance used in seed including label, invoice or other document establishing the name of substance used in treatment.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M28	Manufacturing - Production - Perishable Commodities	2	No
Records related to requirements for perishable commodity market receiver, shipper, and grower's agent records. Includes sales tickets and records of any dumped product.			

Cargill, Incorporated
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M30	Manufacturing – Production – Quality Performance	2	No
Records related to quality performance. Includes control charts, quality inspection and test results, certificates/letters of analysis for raw materials and products, calibration records and schedules, non-conformance logs, non-conforming products and raw material reports, corrective action reports.			
Note: Records are retained for the longer of the corporate retention schedule or the retention requirements specified in the Quality Procedures.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M35	Manufacturing – Production – Quality System Audits & Management Review	3	No
Records related to quality systems, audits and management reviews. Includes quality investigations into customer complaints and external quality audits.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M40	Manufacturing - Warehouse Operations	6	Yes
Records related to the warehousing of perishable commodities, including cotton, grain, beans, cottonseed, nuts, and processed agricultural commodities. Includes warehouse document and reports, Commodity Credit Corporation (CCC) records, warehouse receipts such as scale tickets, load & unload tickets, stock movement, weight certificates, registration reports, cancellation orders and obligation reports. Also, includes Daily Grain Reports (DGRs), Handling Loss Reserves (HLRs), and Daily Stock and Position Reports.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M50	Manufacturing – Plant / Equipment	Active	No
Plant records related to design, construction, and modifications for the manufacturing facility. Includes records related to approved engineering projects; plant drawings and specifications; engineering calculations; line and valve specifications; construction in accordance with design specifications; piping and instrument diagrams (P&IDs); electrical hazardous classification; relief system design and design basis; ventilation system design; design codes and standards employed; safety systems; material and energy balances; soil borings; implementation plan; pre-start-up safety reviews. Also includes management of change (MOC) for PSM/RMP compliance.			
Active ceases with disposition of plant.			
See: M63 for PSM mechanical integrity records for PSM/RMP compliance.			

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Records Retention Schedule
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M55	Manufacturing – Plant/Equipment – Inspections and Maintenance, General	Maximum 3	No
<p>Records related to general inspections and maintenance of manufacturing facility and equipment that are not covered by process safety management (PSM). Includes maintenance inspections, maintenance tools, parts, inventory; preventative and other maintenance schedules; maintenance staff scheduling, time and cost reports; maintenance work orders; vibration readings; lube oil reports.</p> <p>See: M63 for PSM mechanical integrity records for covered equipment.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M60	Manufacturing – PSM and RMP – General	5	No
<p>Records related to OSHA process safety management (PSM) and EPA risk management plan (RMP). Includes certification of operating procedures; contractor selection and training; incident investigation reports, recommendations and corrective actions.</p> <p>See: L51 for RMP – Environmental Protection Agency (EPA) certification.</p>			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M63	Manufacturing – PSM and RMP – Design / Process Hazard Analysis (PHA) Data & Mechanical Integrity	Active	No
<p>Records related to OSHA process safety management (PSM) and EPA risk management plan (RMP) design and process hazard analysis (PHA) data. Includes process hazard analyses; hazard analysis reports and studies; process safety information; management of change (MOC), which includes description page, approvals, process safety review, safety information work sheets, training requirements, etc. Records related to testing, inspection, maintenance and deficiency corrections for covered plant (facility) equipment. Includes inspection results, maintenance history, positive material identification (PMI); pressure vessels and storage tanks; piping systems; relief and vent systems and devices; controls (monitoring devices and sensors, alarms, interlocks); pumps; emergency shutdown devices and systems.</p> <p>Retain records for life of the process. (Life of the process means any operation, storage or handling of any flammable or hazardous chemicals as required by OSHA and EPA.)</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
P10	Public Affairs - Public Relations and Employee Relations	3	No
Records related to employee relations, company communications and to the company's involvement in community affairs. Includes company publications, employee communications and newsletters, employee activities and events, announcements, company participation in community and civic organizations, charitable contribution requests and replies, employee recognition programs, scholarships, Foundation management, news releases, clippings, executive speeches and awards presented to the company and its employees.			
See: P30 for publicity of significant events that are appropriate for long term, historical preservations.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
P20	Public Affairs - Government Relations	5	No
Records related to monitoring government activities, proposed laws and political action committees.			
See: P21 for PACs and Lobbying.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
P21	Public Affairs - Government Relations - PACs and Lobbying	6	No
Records related to activities of political action committees (PACs) and lobbyists. Includes accounting records of expenditures, registrations, contributions, employee participation, and lists of registered lobbyists.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
P30	Public Affairs - Corporate History	Indefinite	No
Records or memorabilia that have enduring value because they document the following: people, events, projects, business development, achievements of the company or the company's involvement in community events. Includes photos, videos, artifacts, packaging designs and more that are officially designated as historical information or memorabilia.			
Note: These records generally are selected by the Corporate Archivist and periodically reviewed for continued historical value.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			

Cargill, Incorporated
Records Retention Schedule
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
S10	Sales & Marketing - Customers & Dealers	Active + 6	Yes
Records related to customers and dealers. Includes customer and dealer contracts, financial information, customer proposals and credit agreements.			
Active ceases with customer or dealer relationship.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
S20	Sales & Marketing - Customers & Dealers - Complaints & Responses	6	No
Records related to complaints and problems with customers/ dealers and responses to complaints.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
S30	Sales & Marketing - Pricing / Advertising	Active + 6	Yes
Records related to costing, pricing, promotions, and advertising of products.			
Active ceases with expiration of pricing and advertising.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
S40	Sales & Marketing - Sales Orders & Contract	Active + 6	Yes
Records related to product sales orders and contracts/agreements including the sales order and any customer product specs. If the sales order is superseded by an invoice, which contains the exact detail of the sales order, the invoice is then the official record. If the invoice is a summary, then the sales order must be retained.			
Active ceases with expiration of contract or fulfillment of the sales order whichever is later.			
See: L20 for legal contracts and agreements.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
S41	Sales & Marketing - Commodity Marketing & Sales	3	Yes
Records related to commodity marketing orders and sales. Includes daily bid & offer line-ups of grains for sale.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
S45	Sales & Marketing - Unsuccessful Sales Proposals	Maximum 3	No
Records related to unsuccessful proposals and bids for product sales orders and contracts/agreements. Note: Records are retained for a maximum of 3 years from creation. See: L20 for legal contracts and agreements. See: S40 for successful sales orders and contracts.			

Cargill, Incorporated
Records Retention Schedule
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T10	Transportation - General - Product Shipping / Distribution	Active + 6	Yes
Records related to the shipping and distribution of goods. Includes bills of lading and releases, freight bills and settlements, freight batches, outbound scale tickets, discount scales, daily load tally, pro formas, outturn, load & discharge surveys.			
Active ceases with closure or settlement.			
See: L58 for transportation relating to international trade agreements.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T20	Transportation - General - Equipment Testing / Inspection / Certification	Active + 1	No
Records related to testing, inspection, cleaning, maintenance and repair of transportation and shipping equipment, including tank cars, cargo vessels and work areas.			
Active ceases when superseded or with disposition of equipment.			
See: T25 for additional marine vessel requirements.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T25	Transportation - Marine Transportation	3	No
Records related to marine transportation. Includes cargo vessel logbooks, vessel records, shipping articles, ship log, passenger list, demurrage and towing reports, etc.			
Note: The 3-year retention for logbooks begins with last logbook entry.			
See: T20 for additional marine vessel requirements.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T30	Transportation - Highway - Driver Qualifications	Active + 3	No
Records related to individual driver/chauffeur qualifications, including license, accident reports, violations, applications, waivers, restrictions and training history.			
Active ceases with employment termination.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T31	Transportation - Highway - Driver Logs	1	No
Records related to travel, location and time documents required for company drivers.			

Cargill, Incorporated
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T40	Transportation - FAA - Pilot Qualifications	Active + 2	No
Records related to pilot qualifications, including licenses, certifications, accident reports, violations, applications, waivers, restrictions, and training history.			
Active ceases with employment termination.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T41	Transportation - FAA - Aircraft Maintenance	Indefinite	No
Records related to maintenance of aircraft. Records are transferred with the aircraft to the new owner.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T50	Transportation - General - Rates & Tariffs	Active + 3	Yes
Records related to transportation rates & tariffs, and common carriers rate fixing agreements.			
Active ceases with expiration or cancellation of rate or tariff.			



RECORDS RETENTION MANUAL

Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

SECTION NUMBER	4-1
DATE ISSUED	7/90

SUBJECT	ACCOUNTING RECORDS
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- | | Retention* |
|---|------------|
| 1. Accounting Journals
(Records of original entry) | |
| A. Hard-copy | P |
| B. Microfiche | P |
| 2. General Ledgers
(Official records of company's accounts) | P |
| 3. Vouchers/Recaps & Support
(Detailed support for accounting entries) | IRS-XX |

Support for entries covering the following items must be kept permanently:

Real estate transactions
Fixed Assets Acquisition and Disposition
Capitalized Expenditures
Investments
Acquisitions and Liquidation of Companies

Since these items represent a small portion of voucher records it is recommended that separate files be established, outside the voucher, for this support. Cross-reference the document to file for proper audit trails.

- | | |
|---|--------|
| 4. Trial Balance | IRS-XX |
| 5. Subsidiary Ledger | IRS-XX |
| 6. Detail Accounts Registers (open & offset) | IRS-XX |
| 7. Bookkeeping Account Ledgers | IRS-XX |
| 8. Detail Support for Bookkeeping Account Entries | IRS-XX |

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

SECTION NUMBER	4-2
DATE ISSUED	7/90

ECT

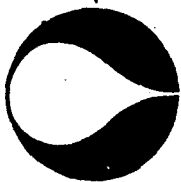
AUDIT REPORTS

	Retention*	
1. Public Auditors	P	(
2. Internal Auditors:		<
a. Internal Audit Department Copy	7	
b. Operating Division Copy	Discretionary	X
		XX
		XX
		-XX
		7
		105.
		tionary

PAGE 1

Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)

CARG000189



RECORDS RETENTION MANUAL

Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

SECTION NUMBER	4-3
DATE ISSUED	7/90

SUBJECT

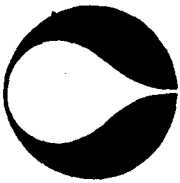
CASH & BANK ACCOUNT RECORDS

	Retention*
5. Cash Drafts issued	
a. Original, endorsed, presented for payment	
(1) Microfilm	IRS-XX
(2) Hard-copy	Discretionary after filmed
b. Other copies, same as 4b, c, d, above	
6. Cancelled/voided checks/drafts	1
7. D.D.L. (Divisional Distribution Ledger) (Summary of Daily Cash Entries)	IRS-XX
8. I.D.V. (Interdept./Intercompany Vouchers)	IRS-XX
a. Original (Maintained by Corporate Accounting Dept.)	
9. Sight Drafts - Drawn on us by customer (Maintained by operating entities)	IRS-XX
10. Notes - Bank notes, commercial paper and Employee Notes	IRS-XX
11. Travelers Checks Control Records (Received from bank and sold to employees)	2 After Issued
12. Cash Receipt Books	2 After Issued

PAGE 2

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)

CARG000190



RECORDS RETENTION MANUAL

Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

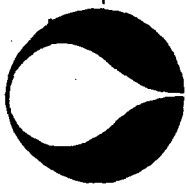
SECTION NUMBER	4-4
DATE ISSUED	7/90

SUBJECT

COLLATERAL RECORDS

	Retention*
1. Year end closing workpapers, including reconciliations, trial balances, confirmations of collateral held by banks, and related schedules and memoranda.	7
2. Daily summary of collateral values.	7
3. Wires and memoranda pertaining to collateral transactions.	2

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

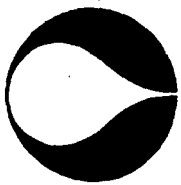
SECTION NUMBER	4-5
DATE ISSUED	7/90

SUBJECT

CFTC (COMMODITY FUTURES TRADING COMMISSION) RECORDS

	Retention*
1. Bond Ledgers	5
2. Clearing House Recaps	5
3. Confirmations - Customers & Brokers	5
4. Daily Recaps of Trades and Positions	7
5. Delivery Notices	5
6. Ledger Statements (Incoming and Outgoing)	5
7. Option Ledgers and Balance Sheets	5
8. Orders from Customers	5
9. Purchase and Sale Records	7
10. Reciprocal Commission Recaps	5
11. Trading Cards	5
12. Other CFTC Records	5

* Retention period in years unless otherwise indicated. "P" is permanent.
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destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

SECTION NUMBER	4-6
DATE ISSUED	7/90

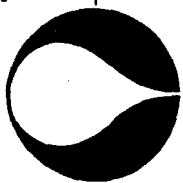
SUBJECT

CONTRACTS

Retention*

1. Contracts covering any legal obligation imposed on the company (rental agreements, leases, letters of credit, etc.) except labor contracts (See Labor Relations Section No. 4-14) and purchase and sales contracts (See Purchase & Sales Records, Section No. 4-20).
Retention: IRS-XX or 6 beyond expiration date
2. Correspondence relating to a specific contract.
(See Correspondence Section No. 4-7.)
Retention: IRS-XX or 6 beyond expiration date

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

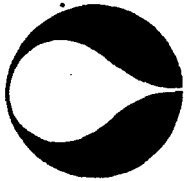
SECTION NUMBER	4-7
DATE ISSUED	7/90

SUBJECT

CORRESPONDENCE

	Retention*
1. Correspondence relating to contractual agreements	See Sec. 4-6 Contracts
2. CCC (Commodity Credit Corporation) related	See Sec. 4-25 Warehousing
3. Correspondence relating to insurance policies	See Sec. 4-13 Insurance
4. All other correspondence (including hard copies of wires & TWX messages)	Discretionary (1 Year Maximum Recommended)
5. Long Range Planning Committee Reports from Divisions and Long Range Planning Committee Recommendations to the Board	IRS-XX Discretionary (1 Year Maximum Recommended)

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

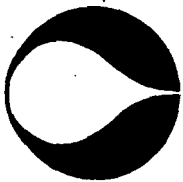
SECTION NUMBER	4-8
DATE ISSUED	7/90

SUBJECT

CREDIT RECORD

- | | Retention* |
|--|-------------------------------------|
| 1. Collection files - correspondence and other documents relating to cases where collection efforts were undertaken. | IRS-XX
or 7 After
File Closed |
| 2. Truth in Lending Disclosure | 2 |
| 3. Records of Credit Denial
Application forms
Creditor evaluation form
Files on adverse action | 25 Mos. After
Action is Taken |

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

SECTION NUMBER	4-9
DATE ISSUED	7/90

SUBJECT

FINANCIAL REPORTS AND SUPPORTING RECORDS

Retention*

1. Operating Reports, balance sheets, profit and loss statements, trial balances, inventories and other supporting schedules:

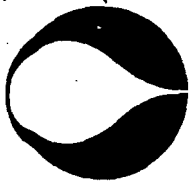
- a. Operating Division Copy - May - ~~2 years~~ IRS-XX or 20
- b. - Other Months - ~~1 year~~ IRS-XX or 10
- c. Administrative Division Copy - May P
- d. - Other Months IRS-XX or 10

2. Financial Reports for Management - by Administrative Division P

3. Budgets:

- a. Division Report and Supporting Schedules 2
- b. Administrative Division - Report for Management 7

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

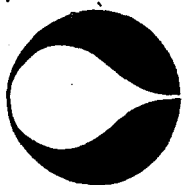
SECTION NUMBER	4-10
DATE ISSUED	7/90

SUBJECT

FREIGHT RECORDS

	Retention*
1. Bills of Lading - copies	IRS-XX
2. Freight Bills	
a. Transit copies	IRS-XX or 7 From Date Of Application
b. Paid copies	3
3. Freight claims	
a. By Cargill against railroad	IRS-XX or 3 After Payment
b. By railroad against Cargill	IRS-XX or 2 After Payment
4. Transit Records	
a. Transit Tonnage History Record	7
b. Yearly Settlement Statement of Transit	IRS-XX
5. Tariffs - Cancelled	
a. Agency Issues	7
b. Individual line issues	7
6. Freight Payment Records	
a. Original in Accounting Voucher to support payment	IRS-XX
b. Copy	Discretionary

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

SECTION NUMBER	4-11
DATE ISSUED	7/90

SUBJECT

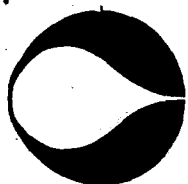
GOVERNMENTAL REPORTS

Retention*

- | | |
|--|----------------|
| 1. Boycott Report Requests
(Including any document to support the request.) | 3 After Filing |
| 2. All other reports to a governmental agency. | 6 |

The preparer of each report is responsible for retaining the reports according to the specific report instructions. If the report instructions do not specify a retention period, follow the above period.

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

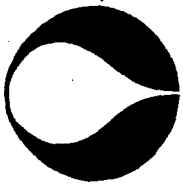
SECTION NUMBER	4-12
DATE ISSUED	7/90

SUBJECT

INSURANCE RECORDS - POLICIES PURCHASED

- | | Retention* |
|---|---|
| 1. Purchased Insurance Policies and Bonds
(including related correspondence) | P |
| 2. Claim Files
(including Worker's Comp. - first report of accident) | IRS-XX or
7 After Claim
is Closed |
| 3. Records that support premium payments and allocation of insurance
charges to divisions/departments/subsidiaries. Includes hand work
sheets and/or computer printout for:
Property
Inventory
Business Interruption
Living Stock
Vehicles
Marine Cargo - Hull & Liability
Worker's Compensation | |
| a. Operating entity copy
(accounting document) | IRS-XX |
| b. Insurance Department Copy | 3 |
| 4. Records of Insurable Values
(covering stocks, building & equipment, etc.) | |
| a. Operating entity | Discretionary |
| b. Insurance Department | 2 |

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

SECTION NUMBER	4-13
DATE ISSUED	7/90

SUBJECT

LABOR RELATIONS

Retention*

1. Collective bargaining agreements and supporting papers, including NLRB (National Labor Relations Board) certification.

P

*** Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)**

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RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

SECTION NUMBER	4-14
DATE ISSUED	7/90

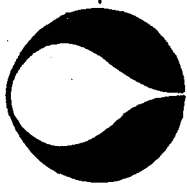
SUBJECT

OPERATIONAL RECORDS

Retention*

1. Plants, Mills, Elevators
 - A. EPA - Performance records on Air & Water Pollution Equipment 2
 - B. EPA - Data on air & water sampling and emissions 2
 - C. EPA - Contamination Reports 6 After Clean-up Is Complete
2. Safety
 - A. Accident Register 3 After Accident
 - B. Driver's log reports - operations, production, cost 1
 - C. Driver's qualification records 3 After Termination of Driver
 - D. Driver's vehicle condition report 3 Mo.
 - E. Vehicle inspection - lube and maintenance 3
3. Aircraft Maintenance Records
 - A. Time in service records - airframe, engines, appliances 1 After Work Is Performed

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

SECTION NUMBER	4-15
DATE ISSUED	7/90

SUBJECT

PAYROLL RECORDS

	Retention*
1. Employee's Annual Earning Records	P
2. Payroll Check Registers - December 31 & May 31	7
- Other months	7
3. Weekly Time Reports - Official Personnel	4
4. Payroll Hours Register - Plants & Elevators	4
5. Time cards, time slips, lost time reports	4
6. Casual Labor Wage Payment Reports	4
7. Payroll Change Reports or Employee Status & Change Reports	
A. Original (filed in employees' history record)	P
B. Duplicate (originating location)	1
8. Payroll Deduction Authorization (After Inactive)	4
9. Direct Deposit Authorization (After Inactive)	4
10. Employees' Earnings Record - W-2 (Employer's copy)	IRS-XX
11. Withholding Allowance Certificates, W-4	7 After Inactive
12. Payroll Disbursement Voucher (See Accounting - Records, Section 4-1.)	IRS-XX

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

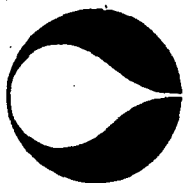
Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

SECTION NUMBER	4-16
DATE ISSUED	7/90

SUBJECT	PERSONNEL RECORDS
---------	-------------------

	Retention*
1. Employees' History Record (Hire & Rehire dates, transfers, salary changes, etc.)	P
2. ERISA Reports (including support)	6
3. Occupational injury and illness (OSHA) (excluding TOSCA related incidents)	5
4. Non-hires (applications, correspondence, interview notes, etc.)	1 After Decision
5. Affirmative Action Plan Documents	2
6. Disciplinary Notices	6
7. Discrimination Charge Response Files	6 mos. After Finding of No Probable Cause or 6 Mos. After Statute of Limitations Whichever Is Greater
8. INS Forms for Verification of Right to Work (I-9)	
a. Recruiting or Referring an Individual for a Fee	3 After Recruitment or Referral
b. Hiring an Individual	3 After Date of Hire or After Date of Termination, Whichever is Later

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"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

SECTION NUMBER	4-17
DATE ISSUED	7/90

SUBJECT

PRODUCT ANALYSIS RECORDS

Retention*

1. Quality control and other test results, including logs

4

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

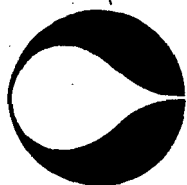
SECTION NUMBER	4-18
DATE ISSUED	7/90

SUBJECT

PROPERTY RECORDS

	Retention*
1. Property Ledgers (Hand prepared - prior to computerization)	P
2. Property Unit Cards (Hand prepared - prior to computerization)	P
3. Appraisal reports:	
a. Property owned and operational	Most Recent Report
b. Property disposed of	IRS-XX or 5 - From Fiscal Year After Disposal
4. Year end (Dec. and May) Reports of Fixed Assets (activity for year and year end status)	P
5. Construction Job File (Support for cost, including vendor's invoices, purchase orders, etc.)	IRS-XX or 5 - From Fiscal Year of Disposal of Property
6. Commitments	
a. Finance Committee File (Numerical)	P
b. Location file (Maintained by Corp. Acctg. Dept.)	P
7. Detail File to Support Cost (See Accounting Records, Section 1)	P

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

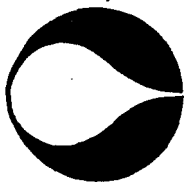
SECTION NUMBER
4-19
DATE ISSUED
7/90

SUBJECT

PURCHASE & SALE RECORDS

	Retention*
1. Purchase & Sale Contracts	
a. Confirmation copy, signed	5
b. Application copy	IRS-XX
2. Accounting Records (Account purchases, sales invoices)	See Sec. 4-1 Accounting
3. Sales Ticket/Invoice - Country Elevator	
a. Accounting copy	IRS-XX
b. Station copy	Discretionary
4. Purchase & Sales Registers	IRS-XX
5. Long & Short Position Records (including BOP)	5
6. Customer Volume Reports - Purchases & Sales	IRS-XX
7. Export & Import Records (See 8 below for Specific Programs)	IRS-XX
8. Export Sales Documents - Specific Programs (Applications, Forms, Correspondence)	
a. GSM (4) Program	IRS-XX or 3 After Final Payment
b. PL 480 Program	IRS-XX or 3 After Final Payment
c. AID Program	IRS-XX
d. Export Licenses & Applications	IRS-XX or 2 After Ultimate Termination of Transaction
9. Bills of Sale - Tallow	IRS-XX
10. Records of Transactions with Restricted Countries. U.S. Law Prohibits or Restricts Transactions with Certain Countries (as of 3/?? Cambodia, Cuba, North Korea, Vietnam, Iran, Libya, Nicaragua, Rhodesia, South Africa)	IRS-XX

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

SECTION NUMBER	4-20
DATE ISSUED	7/90

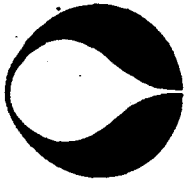
SUBJECT

PURCHASE ORDERS AND RELATED RECORDS

Retention*

- | | |
|--|--------|
| 1. Purchase Orders - Originating Location Copy
(If purchase orders cover property, including construction in progress, see Property Section 4-19) | 5 |
| 2. Vendors Paid Invoices - Original Copy
(supports Disbursement Voucher) | IRS-XX |

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"IRS-XX" means once that years IRS audit is finished the records can be destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

SECTION NUMBER	4-21
DATE ISSUED	7/90

SUBJECT

TAX REPORTS

Retention*

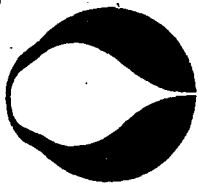
1. Payroll Tax Returns:

- | | |
|-----------------------------|--------|
| a. State Unemployment Tax | IRS-XX |
| b. Federal Unemployment Tax | IRS-XX |
| c. Social Security Tax | IRS-XX |
| d. Withholding Tax | IRS-XX |

2. Income Tax Returns:

- | | |
|------------|---|
| a. Federal | P |
| b. State | P |

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

SECTION NUMBER	4-22
DATE ISSUED	7/90

SUBJECT

TELETYPE - PRIVATE WIRES, TELEGRAMS AND CABLES

Retention*

1. Private Wires

All messages sent or received through the Cargill Private Wires System:

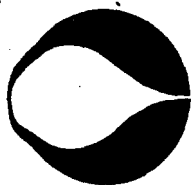
- | | |
|---|--|
| a. Computer Magnetic Tape (Retained by Data Center) | 90 Days |
| b. Hard-copy (Retained locally) | Discretionary
Filed With
Correspondence
Section 4-7 |

2. Telegrams and Cables

Sent or received through public message systems such as Western Union, TWX, Telex, etc.

Discretionary
Filed With
Correspondence
Section 4-7

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

SECTION NUMBER	4-23
DATE ISSUED	7/90

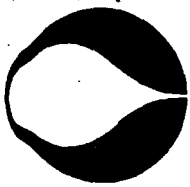
SUBJECT

TOSCA (TOXIC SUBSTANCE CONTROL ACT) RECORDS

Retention*

1. Records related to adverse reaction to the health of employees, or to the environment, alleged to be caused by chemical products or substances manufactured, processed or distributed by Cargill:
 - A. Adverse reaction to Health of employees 30 From First Report
 - B. Adverse reaction to Environment 5 From First Report
 - C. Allegations of adverse reactions by employees 30 After Receipt of Allegation
 - D. Allegation of adverse reaction by others 5 After Receipt of Allegation
 - E. PMN Premanufactures Notification P
 - F. TOSCA Registration/Notification and Updates P

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department

SECTION NUMBER	4-24
DATE ISSUED	7/90

SUBJECT

WAREHOUSING RECORDS - GRAIN & COTTON

	Retention*	
	Export	Other
1. Warehouse Document and Reports	10	7
a. Load and unload records		
b. Weight and inspection certificates		
c. Elevator Stock Ledgers & Lot Ledgers		
d. Inventory and Inventory Adjustment Records		
e. Warehouse Receipt Ledgers		
f. Grain condition reports		
2. Commodity Credit Corp. Records	10	5
a. Inventory Acquisitions and Reductions		
b. Certification of CCC Inventory		
c. Periodic Billings		
d. Load Order Billings & Instructions		
e. Loading Orders		
f. Trust Orders		
g. Special Program, Contracts & Agreements		
h. Other Misc. Reports, Correspondence		
3. Warehouse Receipts		
a. Original - cancelled		7 After Cancellation
b. Duplicate		2
4. Registration Reports and Cancellation Order		
a. Registration Reports		7
b. Warehouse Receipt Cancellation Orders		5
c. Reports to Registrar		4
5. Obligation Reports (stocks vs. warehouse receipts)		2
6. Tariffs - All Warehouses (State, Federal, Cotton, Grain) Retained By Warehousing/Lake		P

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)



RECORDS RETENTION MANUAL

*Cargill Incorporated and Subsidiaries
Issued by Corporate Records Department*

SECTION NUMBER	4-25
DATE ISSUED	7/90

SUBJECT

WAREHOUSING RECORDS - FEED, SEED

	Retention*
1. Feeds & Supplements	
a. Medicated Feeds	1 After
Master Record File	Manufacture
Drug Inventory & Usage	Of Feed
Production Records	
Complaint Files	
b. Medicated Premixes	2 After Use or
Inventory & Receipt Records	Sale of Premix
Drug Components	
Batch Production & Control	
Records	
Assay Results	
Distribution Records	
Complaint Files	
2. Seed	
a. Warehousing Documents	3
b. Seed Samples - by Lot	1 After
	Disposal of Lot
c. Original Declarations, Growers Declarations, Delivery Records	3

* Retention period in years unless otherwise indicated. "P" is permanent.
"IRS-XX" means once that years IRS audit is finished the records can be
destroyed. (IRS-88 = the records from fiscal 87-88)

**Cargill, Incorporated
Records Retention Schedule**

4/1/1999

Retention Code	Subject/Description	Retention Period	Tax Hold
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A10	Accounting Accounts Payable/Receivable	6	Yes
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Records related to payment of financial obligations and receipt of revenues. Includes vouchers/recaps & support, vendor invoices and statements, contributions, detailed accounts registers (open & offset), bookkeeping account ledgers, detail support for bookkeeping account entries, and other income. Also includes official record of employee expense report maintained by the TRPC.

Note: Employees need only keep their copy of the employee expense report until payment has been made or one rolling year.

Note: Monthly, quarterly and year-to-date records are superseded by final annual records.

A11	Accounting Journals / Ledgers	10	Yes
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Records used to transfer charges between accounts and for summarizing account information. Includes general ledgers, accounting journals and subsidiary ledgers.

Note: Monthly, quarterly and year-to-date records are superseded by annual records.

A12	Accounting Payroll	6	Yes
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Records related to the payment of salaries and wages, including deductions for benefits, taxes, etc. Includes salary, taxes, adjustments, garnishments, benefits, United Way contribution processing and other adjustments to payroll checks; W-2 forms.

Note: Monthly, quarterly and year-to-date records are superseded by final annual records.

See: A14 for time cards, reports and register.
H15 for payroll summary information.

A13	Accounting Payroll Employee Deduction Authorizations/W4s	ACT+6	
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W-4 forms and records of employee voluntary deductions or allotments, such as for savings plans, United Way deduction authorizations, or direct deposits to financial institutions.

Active ceases when superseded or with employment termination.

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
A14	Accounting Payroll Time Records Includes weekly time reports, payroll hours register, timecards, and casual labor wage payment reports. See: A12 for payroll accounting records.	4	
A15	Accounting Bad Debts / Collections Records related to the monitoring, collecting and writing off of bad debts. Includes authorizations, supporting details of uncollectible accounts.	6	Yes
A20	Accounting Capital Property Accounting Records related to receipt and payment of financial obligations for capital property, including real property. Includes computation of tax obligations, deductions and credits related to capital property, real property and real property improvements. Includes property ledgers, property unit cards, appraisal reports for accounting management purposes, and year-end reports of fixed assets. Note: Monthly, quarterly and year-to-date records are superseded by annual records. See: A21 for records related to individual capital property assets and improvements to real property. L22 for real property matters.	10	Yes
A21	Accounting Capital Property Assets Records related to actual purchases of individual capital property assets and improvements to real property. Includes purchase order, proof of receipt, warranties and other information on specific capital assets that support accounting activities. Active ceases with disposition of the asset. See: A20 for capital property accounting records. F72 for commitment documentation.	ACT+10	Yes

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
A30	Accounting Tax Returns and Compliance Income	IND	Yes
	Records of federal and state income tax returns and compliance. Includes audit and appeals reports.		
	Note: See A10 and A20 for detailed accounting records.		
	Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.		
A31	Accounting Tax Returns and Compliance Payroll	15	Yes
	Includes federal and state payroll, unemployment, social security, withholding and related employee payment tax compliance records.		
A32	Accounting Tax Returns and Compliance Other	15	Yes
	Includes state sales, use, property, excise and other state and local taxes.		
A90	Accounting Accounting Management Information	MAX3	
	Records and reports providing useful accounting management information and for determination of the accuracy of the accounting information. Includes reports, summary reports, logs, recaps, worksheets, working copies, lists, etc. used by Treasury Department - Controlled Disbursements (PTD), Funds Control, Funds Transfer, Short-Term Debt, Cash Management, Cashier and Finance Management; Corporate Accounting Department; Travel Report Processing Center; Payroll Department; Tax Department; and any other department generating accounting and tax official records.		
	Note: Records are retained for a maximum of 3 years from creation.		
D10	Administration Planning / Forecasting	ACT+2	
	Records related to future planning and forecasting for internal purposes. Includes annual plans, five- and ten-year strategic plans and forecasts, facility requirements, growth forecasts, and budgets.		
	Active ceases when plan or forecast is superseded.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
D20	Administration Facilities & Equipment Management <p>Records related to the management of company facilities and equipment. Includes space utilization studies, future space requirements planning, property lease management activities, maintenance of equipment/fixtures/facilities/janitorial services, computer/typewriter/dictaphone/copier and other equipment maintenance, etc.</p> <p>See: L20 for related contracts. L22 for real property matters.</p>	3	
D22	Administration Facilities Management Construction / Modifications <p>Records related to design, construction and layout of buildings and facilities.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p>	IND	
D30	Administration Corporate Policies <p>Corporate policies necessary to conduct business and to insure uniformity and compliance with company and legal requirements throughout the company. Includes drug and alcohol policies, code of business conduct, compliance plans, records retention, non-discrimination plan, information asset protection. Includes Environmental Health & Safety Corporate procedures manual. Also, includes all corporate policies published on the company intranet.</p> <p>Active ceases when policy is superseded or cancelled.</p> <p>See: D95 for department procedures and manuals.</p>	ACT+10	
D31	Administration Policies / Procedures Compliance <p>Records that document or demonstrate compliance with internal policies and procedures. Includes records destruction certificates.</p>	10	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
D32	Administration Policies / Procedures Audits, Internal Records of internal audits to confirm compliance with internal policies and procedures. Includes audit reports and workpapers. Does not include environmental audits. Active ceases when a re-audit is performed. Note: Documents directly supporting payments to or payments by company are subject to tax hold. Note: Monthly, quarterly and year-to-date records are superseded by annual records. See: E41 for environmental audits. F60 for external financial audits.	ACT+2	See Note
D40	Administration Security Records related to protecting employees, equipment, buildings and information. Includes security reviews and investigations. Includes employee and visitor security sign-in logs.	5	
D90	Administration General General Matters/Reports/Correspondence Records related to general administration, management and operations, that do not fit specific subjects found elsewhere in this schedule, and that have a relatively short-term value. Includes office services and facilities management; fleet management; department administration; general administration and management reports; general statistical, status and progress reports; general correspondence; routine letters and reports that require no action; task force and department meeting notes; special projects not covered elsewhere and other records needed for a short period, (a day, week, quarter, year) and that quickly become obsolete. Also includes calendars, and other records containing appointments, meeting notes, etc., which may be destroyed at the end of each calendar year. Note: Records are retained for a maximum of 3 years from creation.	MAX3	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
D91	Administration General Chronological Files	MAX1	
	Copies of records that are maintained as back up by authors.		
	Note: The original or official document is filed in an appropriate subject category .		
	Note: Records are retained for a maximum of 1 year from creation.		
D92	Administration General E-Mail	90D	See Note
	E-mail messages in the in-box, message log, trash and on backup tapes are automatically deleted within 90 days or less.		
	Note: Documents directly supporting payments to or payments by company are subject to tax hold.		
	Note: Messages (and any attachments) that are an original documentation of a business activity or transaction, and that must be retained for longer than 90 days, must be downloaded to a printer or to a data file. They then must be managed according to requirements of the Corporate Retention Schedule for the specific records' subject matters.		
D95	Administration General Periodic Replacement Records	SUP	
	Various reports, lists, indexes, inventories, directories and other records that are replaced periodically by newer, updated records. Includes administrative manuals; department policy and procedure manuals; property inventory lists; quality procedures; office procedures; security clearances; and pass word lists.		
	Note: Records are retained until superseded or obsolete; equipment manuals are retained until superseded or until disposition of the equipment.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
D96	Administration General Computer Security Back Up Computer backups created for data and systems security. Note: Documents directly supporting payments to or payments by company are subject to tax hold. Note: Computer backups are superseded according to a backup rotation schedule established by the system administrator and internal administrative security measures.	SUP	See Note
D97	Administration General Project Administration/Management Records related to the administration and management of projects that are not covered elsewhere, and their support materials. Includes special task force reports, studies in progress, participation in professional associations or industry organizations. Actives ceases with project completion or discontinuation, when records are no longer needed, or when records are transferred to the appropriate subject group retention.	ACT	
D99	Administration General Reference Records and information maintained for reference purposes only. Includes general information and publications in the public domain, such as industry or professional association meetings, proceedings and publications; competitor publications; government regulations; supplier reference information (products and services publications and price lists; supplier quality records). Active ceases when the item is superseded by more current information or when records are no longer referenced or in use. See: F70 and F71 for records specific to purchasing activities and transactions.	ACT	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
E10	Environment General Records related general environmental matters, citizen complaints regarding noise, or odor, and non-hazardous materials environmental service agreements. Active ceases with termination of agreement and resolution of the complaint. Note: Documents directly supporting payments to or payments by company are subject to tax hold.	ACT+6	See Note
E20	Environment OSHA Compliance Records related to the preparation and filing of documents required by OSHA and other agency regulations; orders issued by state or federal OSHA/Safety agencies; and evidence of compliance that is not covered elsewhere. Includes OSHA safety inspections and alleged violations. Active ceases with closure of investigation or completion of inspection. Note: Documents directly supporting payments to or payments by company are subject to tax hold. See: H50 and H51 for routine workplace safety inspections. L54 for employee accident and illness reports.	ACT+6	See Note
E30	Environment Water / Air Quality Records related to testing and monitoring of air and water quality and related permits. Active ceases with expiration of permit or disposition of property.	ACT+6	
E40	Environment Hazardous Substances Management Records related to the storage, management, transportation and disposal of hazardous substances. Includes shipping manifests for hazardous substances, environmental services agreements for hazardous substances, MSDS, asbestos management and removal, and records related to other substances listed under TSCA such as CFCs, PCBs, etc. Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.	IND	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
E41	Environment Site Assessments & Remediation	IND	
	Records related to environmental site assessments, underground storage tanks, and restorative actions.		
	Note: Superseded internal site assessments and associated documents must be destroyed upon completion/closing of a new site assessment.		
	Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.		
	See: L22 for environmental assessments related to property acquisition or disposition.		
F10	Finance Banking	6	Yes
	Records related to banking activities. Includes deposits, checks, statements, reconciliations, drafts, cancelled checks, automatic deposit plans, check registers, cash management, PTDs, controller ledgers, money/wire/phone transfers, commercial paper, money market, traveler's checks invoices and control registers, daily cash adjusted management, IDVs, etc.		
F20	Finance Investments	ACT+10	Yes
	Records related to tracking and management of investments in stocks, bonds, mutual funds, etc. Includes company stock certificates, management of pension funds, securities investments, loan portfolios, etc.		
	Active ceases with closure, sale or settlement of the investment.		
	See: L22 for real property matters.		
F25	Finance Distressed Asset Acquisitions	ACT+12	Yes
	Records related to tracking of distressed asset acquisitions, including the acquisition vehicle, acquisition agreement, financing agreement, real estate, environmental matters, asset management, servicing agreement and disposition.		
	Active ceases with dissolution or disposition of distressed asset.		
	See: L15 for abandoned transactions.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
F40	Finance Debts Records related to the company's issuance of debt and equity papers and to the management of loans to the company. Includes lender correspondence and reports, write-offs, write-downs, bonds and debenture ledgers, note receivables, letters of credit, collateral documents and promissory notes, etc. Active ceases with redemption, closure or cancellation of debt instrument.	ACT+6	Yes
F60	Finance Financial Reports/Statements/Audits Financial statements, operating reports, balance sheets, profit & loss statements, trial balances and background information. Includes financial statement audits conducted by external accounting firms. Note: One copy of the year-end financial statements and external audits is designated P30 (Indefinite) and retained by Corporate Accounting Department as financial history. See: L50 for compliance reporting to the SEC.	10	Yes
F70	Finance Purchasing Records related to request for bids, bid review, receiving, inspection of merchandise, etc. See: A10 for accounting for actual purchases. F71 for purchase orders. L20 for purchasing contracts.	3	
F71	Finance Purchasing Purchase Orders / AFE's Purchase orders, authorizations for expenses (AFE's) and supporting materials. Active ceases at the end of the time period covered by the purchase order.	ACT+6	Yes

Cargill, Incorporated
Records Retention Schedule

Retention Code	Subject/Description	Retention Period	Tax Hold
F72	Finance Purchasing Commitments Commitments to purchase capital and real property, mergers and acquisitions, operating leases, and repair and maintenance projects. Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.	IND	Yes
H10	Human Resources Benefits Benefit Plans Records related to company sponsored benefit plans. Includes insurance, pension, disability, medical, survivor programs, ESOP, PAYSOP, vesting criteria, vacation entitlements, tuition reimbursement plan, savings plans, correspondence explaining benefit plans. Active ceases with expiration or cancellation of plan. Note: Documents directly supporting payments to or payments by company are subject to tax hold. See L50 for pension plan reports to government.	ACT+6	See Note
H11	Human Resources Benefits Claims / Distributions Records/information related to administrative processing of individual employee medical and dental claims. Includes contributions to plans, claims processing, benefits provided and correspondence related to these processes. Also includes 401(K) plan fund withdrawals. Note: Documents directly supporting payments to or payments by company are subject to tax hold. See: A12 for payroll detail. L50 for pension plan compliance.	6	See Note

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
H12	Human Resources Benefits Elections	ACT+6	
	<p>Records of elections by employees for type and amount of participation in company benefit plans. Includes elections for health insurance enrollment form, ESOP and 401(K) contributions.</p> <p>Active ceases when superseded or with employment termination.</p> <p>See: A12 for payroll detail.</p>		
H15	Human Resources Benefits Payroll/Pension Summary	IND	Yes
	<p>Records related to cumulative years of service and accrued benefits. Includes official service records for all current and former employees for net credited service calculation (service record, dates of employment, salary/wage changes, bonus treatment, termination/retirement). Also includes qualified domestic relations orders (QDRO) and Status and Change Reports (SCR).</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: A12 for payroll detail. H30, 31 and 32 for related employment history records.</p>		
H20	Human Resources Recruitment Process	2	
	<p>Records of a general nature related to employee recruitment and selection and records of applicants not hired. Includes job postings, job applications, applicant testing, advertising, interview notes, interview appraisals, letters of recommendation, selection grids, etc. This information is maintained in a job file.</p> <p>See: H30, H31 and H32 for records related to applicants hired.</p>		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
H21	Human Resources Immigration and I-9 Matters	ACT+3	
	<p>Records related to identification and verification of employee eligibility to work in the United States. Includes I-9 forms and support documents for all applicants hired by the company after November, 1986. Also, includes visa applications and support documents.</p> <p>Active ceases with employment termination or expiration of visa.</p> <p>Note: I-9 documentation must be maintained in a separate file and may NOT be included in an employee's personnel file.</p>		
H22	Human Resources Salary Administration	3	
	<p>Records related to determination and monitoring of salary and wage rates. Includes compensation ranges and job classification plans.</p> <p>See: A12 for payroll detail.</p>		
H24	Human Resources Salary Administration Job Descriptions	ACT+3	
	<p>Records of job descriptions and other documentation used to determine salary classifications and inform employees of individual job responsibilities.</p> <p>Active ceases when job description is superseded or discontinued.</p>		
H30	Human Resources Central Employee Personnel File	ACT+6	
	<p>Employment history records for individual employees which includes hiring, promotion, performance appraisals, transfers, termination, absence reports including FMLA leaves (non-medical records), vacation requests and disciplinary actions. This file is maintained in the HRIC for salaried employees.</p> <p>Active ceases with employment termination.</p> <p>Note: The files are purged annually of performance appraisals and disciplinary actions more than 6 years old.</p> <p>See: H15, H31 and H32 for related employment history records. H40 for medical records.</p>		

Cargill, Incorporated
Records Retention Schedule

Retention Code	Subject/Description	Retention Period	Tax Hold
H31	Human Resources Manager/Supervisor Employee Records Records relating to specific employees maintained by the Supervisor/Manager. Includes hiring, promotion, performance appraisals, transfers, termination, absence reports including FMLA leaves (non-medical records), vacation requests and disciplinary actions. Active ceases with employment termination. Note: The files are purged annually of performance appraisals and disciplinary actions more than 6 years old. See: H15, H30 and H32 for related employee history records. H40 for medical records.	ACT+6	
H32	Human Resources Hourly Employee Files Records related to hourly employees. Includes hiring, promotion, performance appraisals, transfers, termination, absence reports including FMLA leaves (non-medical records), vacation requests and disciplinary actions Active ceases with employment termination. Note: This official record copy is maintained by the employing plant, decentralized location, subsidiary company, etc. Note: The files are purged annually of performance appraisals and disciplinary actions more than 6 years old. See: H15, H30 and H31 for related employee history records. H40 for medical records.	ACT+6	
H33	Human Resources Training / Development Certification Records related to certification for individuals to perform certain tasks. Includes CPA, bar admissions, CLE, etc. Active ceases with employment termination.	ACT+3	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
H35	Human Resources Employee Agreements	IND	See Note
	Employee confidentiality and separation agreements.		
	Note: Documents directly supporting payments to or payments by company are subject to tax hold.		
	Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.		
	See: H15, H30, H31 & H32 for related employee history records. L71 for intellectual property consultant agreements.		
H40	Human Resources Health / Safety Medical Records	ACT+50	
	Medical records related to evaluations and recommended treatments, on-the-job accidents and illnesses, hearing test results, disability medical records, and medical history (examinations, evaluations, treatment, participation in company sponsored programs). Also includes records related to exposure or possible exposure to hazardous or toxic substances in the scope of employment.		
	Active ceases with employment termination.		
	See: H42 for drug/alcohol testing results. L35 for worker's compensation medical records. L54 for accident and injury reports.		
	Note: This information MUST be maintained in a file separate from other employee records.		
H42	Human Resources Health / Safety Medical Records - Drug/Alcohol Testing Results	5	
	Medical records related to drug and alcohol test results. Includes positive and negative test results.		
	See H40 for other general medical records.		
	Note: This information MUST be maintained in a file separate from other employee records.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
H50	Human Resources Health / Safety Safety Inspections	ACT	
	<p>Records of safety inspections and tests for machinery and equipment. Includes fire safety inspections.</p> <p>Active ceases when inspection is superseded or with the disposition of equipment.</p> <p>Exception: Retain cargo handling equipment safety inspection records for 4 years after the last register entry or until disposition of the equipment.</p> <p>See: H51 for mine safety inspections.</p>		
H51	Human Resources Health / Safety Mine Safety Inspections/Testing	ACT+1	
	<p>Records related to underground and surface mine workplace inspections and safety.</p> <p>Active ceases when inspection is superseded or with the disposition of equipment.</p> <p>See: H50 for general safety inspections.</p>		
H52	Human Resources Health / Safety Workplace Monitoring	ACT+40	
	<p>Records related to the measurement, testing, analysis and monitoring of the work environment for potential exposure to hazardous or toxic substances, other contaminants, and noise.</p> <p>Active ceases with disposition of the property on which monitoring is conducted.</p> <p>See: H40 for employee hazardous exposure medical records.</p>		
H53	Human Resources Health / Safety Safety and Emergency Plans	ACT	
	<p>Fire prevention, spill prevention and other emergency action plans.</p> <p>Active ceases when plan is superseded or cancelled.</p>		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
H60	Human Resources Training / Development - General Administration	3	
	Records related to the development and administration of company-sponsored training programs and seminars. Includes applications processing, employee training requests and approvals, course listings and schedules, and test master and answer keys.		
	See: H61 for training materials. H62 for safety training.		
H61	Human Resources Training / Development - General Training Materials	ACT+3	
	Records related to the content of company sponsored training programs. Includes master handout materials.		
	Active ceases with termination of course or program.		
	See: H60 for training program management. H62 for safety training.		
H62	Human Resources Safety /Environmental Training	ACT+5	
	Records related to the content and administration of safety and environmental training for company compliance with OSHA, MSHA and other agency safety training requirements. Includes training for power equipment, first aid, asbestos, chemical accident, respirators, CPR, etc.		
	Active ceases when the course is superseded or when the training is no longer required as a matter of law.		
H70	Human Resources Labor Union Relations	IND	Yes
	Records related to bargaining history, final contracts, arbitration, grievance proceedings and meetings between labor and management. Includes contract negotiations minutes, bargaining minutes, grievance memos and resolutions, memos of understanding and other signed agreements, contracts, arbitration awards and briefs.		
	Note: The indefinite retention requirement indicates that the records will be reviewed periodically for changes in business needs to determine if any records can be safely destroyed.		

Cargill, Incorporated
Records Retention Schedule

Retention Code	Subject/Description	Retention Period	Tax Hold
H80	Human Resources Health / Safety Work Force Management	3	
	Records related to management of the work force. Includes work force sizings and layoffs, hours of operation, planning and scheduling, relocations and work force studies, surveys and statistical reports.		
	Note: These records are summary records only and are not identifiable by any individual employee's name.		
L10	Legal Business Organization Corporate Secretary	IND	Yes
	Records related to the establishment of and rules governing the operation of company, including foreign and domestic subsidiaries. Includes articles of incorporation, by-laws, approved board of directors and shareholder and corporate committee meeting minutes, stock ledgers and corporate seals. Also, includes corporate annual reports.		
	Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.		
	See: L11 for meeting support documentation. L12 for shareholder relations. F60 for official copy of audited financial statement.		
L11	Legal Business Organization - Corporate Secretary Meeting Support Documentation	6	Yes
	Records related to meeting background material.		
	See: L10 for approved board of director's meeting minutes.		
L12	Legal Business Organization - Corporate Secretary Shareholder Relations	6	Yes
	Records related to shareholders including proxies, tally sheets, stockholder mailings, communications and other information.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
L15	Legal Business Organization Business Development Records related to the research and development of proposed new business, acquisitions, mergers, divestitures and other commercial development projects. Upon execution of an agreement the file is culled of extraneous material. The final agreements and their supporting documentation remain and are transferred to L16. Examples of documentation are purchase/sale agreement, goodwill valuation agreement, confidentiality agreement, and covenant-not-to-compete agreement. Active ceases with the closure of the project. Note: Documents directly supporting payments to or payments by company are subject to tax hold. Note: Various company marketing/research studies and projects may be transferred to P30, Indefinite. See: D97 for general project administration and management. L16 for any resulting merger, acquisition, divestiture agreements. L17 for any business organization records of divested companies.	ACT+6	See Note
L16	Legal Business Organization Mergers/Acquisition/Divestiture Agreements Contracts and agreements related to mergers, acquisitions and divestitures. Upon execution of the contract or agreement, review drafts for purging as appropriate. Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed. See: L15 for related business development materials. F72 for commitment documentation.	IND	Yes

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
L17	Legal Business Organization Former Companies Records related to divested or dissolved entities. Including foreign and domestic subsidiaries. Includes articles of incorporation, by-laws, approved board of directors and shareholders and corporate committee meeting minutes, stock ledgers and corporate seals. Also includes corporate annual reports. Note: Prior to destruction, review records for those with historical value to transfer to P30, corporate history. See: L16 for related agreements.	10	Yes
L20	Legal Contracts / Agreements Records related to rights and obligations under contracts, leases, and other agreements between the company and outside parties involving the sale or purchase of goods and services. Includes supplier confidentiality agreements; employment, consultant, independent contractor, bank and credit, apprenticeship, distributor, supplier master agreements; motor vehicles leases; equipment lease/purchase/maintenance agreements; letters of intent; and settlement agreements. Active ceases with expiration or termination of the contract/agreement/lease. See: E10 and E40 for environmental agreements. L16 for merger/acquisition/divestiture agreements. L22 for real property matters. L70 for research and development agreements. S40 for sales orders and contracts.	ACT+6	Yes
L21	Legal Contracts / Agreements Contract Performance/Compliance Records related to compliance or performance of contracts. Includes determination of costs, performance of services, payment summaries, work products delivered, etc. that need not be retained for the life of the contract.	6	Yes

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
L22	Legal Contracts / Agreements Real Property Matters Records/information related to the purchase, sale or lease of and improvements to real property. Includes records regarding annexation, condemnation, donations, easements and rights-of-way, access roads, encroachment, exchange of property, intercompany transfer, lease and option, ground lease, purchase or lease of docks, buildings, quonset huts, etc., maps, plats, mechanic's lien, mine closure, mining claims, mineral leases, sewer and water, site lease, trackage, vacation of streets and alleys. Also includes environmental assessments. Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.	IND	Yes
L30	Legal Insurance Records related to insurance policies for ocean cargo, hull, boiler and machinery, fire, surety bonds, aircraft hull damage, blanket crime. Includes policies, amendments, riders, proof of payment, etc. Active ceases with expiration or cancellation of policy. Note: These records are maintained by Insurance Department. See: H10 for employee benefits insurance. L31 for future liability insurance.	ACT+6	Yes
L31	Legal Insurance Future Liability Records related to vehicle, general, excess, environmental, aircraft, director's and officer's, and product liability and workers' compensation insurance coverage. Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed. Note: These records are maintained by Insurance Department. See: L30 for other insurance policies.	IND	Yes

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
L35	Legal Yes Insurance Workers' Compensation Claims Records documenting workers' compensation claims. Includes claim form, supplementary reports, accident report, and medical records relating to the claim. Active ceases with employment termination. Note: This file is maintained by Insurance Department See: H40 for medical records. L40 for litigation involving workers' compensation.	ACT+20	
L40	Legal Claims / Litigation Records related to claims, bankruptcy, litigation or government investigation. Includes pleadings, discovery, attorney work-products, legal opinions, transcripts, exhibits, final judgments, court orders or decrees, etc. Active ceases with case closure and when all avenues of appeal have been exhausted. Exception: when a party is a minor, active ceases when the minor reaches majority status. Note: A court ordered retention may supersede this retention requirement.	ACT+6	Yes
L50	Legal Compliance Records related to the creation and filing of documents required by statutes or regulations or by orders issued by local, state or federal administration agencies. Includes government investigations, agency hearings, and other requirements by the EEOC, SEC, DOT, DOL, FTC, ICC, DOJ, USDA, FDA, FAA. Also includes FTC pre-merger notifications and broker-dealer records. Note: Documents directly supporting payments to or payments by company are subject to tax hold. Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed. See: A30 for income tax returns. A31 for payroll tax returns. E20 for OSHA compliance. L54 for accident/injury reports.	6	See Note
L51	Legal	ACT+6	See Note

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
	<p>Compliance</p> <p>License / Permits</p> <p>Licenses, permits and support documentation required to conduct business, collect taxes, etc. Includes authority to do business, business licenses, occupancy permit records, sales tax license files and license compliance records.</p> <p>Active ceases with expiration of license or permit.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p>		
L52	<p>Legal</p> <p>Compliance</p> <p>Agency Orders</p> <p>Records related to orders issued to the company by local, state or federal administrative agencies or courts.</p> <p>Active ceases when the order is executed.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p>	ACT+3	See Note
L53	<p>Legal</p> <p>Compliance</p> <p>Third Party Court Orders</p> <p>Records related to third-party orders to provide documents and/or information for legal processes in which the company is not a party.</p> <p>Active ceases when the order is executed.</p>	ACT+1	
L54	<p>Legal</p> <p>Insurance</p> <p>Accident/Injury Reporting</p> <p>Records related to reporting on-the-job accidents and illnesses as required by OSHA and other safety regulating agencies. Includes OSHA forms 100, 102, 200, etc. and accident/illness logs and summaries used to determine causes, prevention and enforcement.</p> <p>See: L50 for other compliance requirements.</p>	6	

Cargill, Incorporated
Records Retention Schedule

Retention Code	Subject/Description	Retention Period	Tax Hold
L55	Legal Compliance International Trade Records related to U.S. imports, exports and customs recordkeeping requirements. Includes documents related to the export of products qualifying for North American Free Trade Agreement (NAFTA) duty rates and NAFTA certificates of origin; Canada Free Trade Agreement; import/export licenses; drawbacks; customs warehouses; and harbor maintenance fees.	5	Yes
L60	Legal Memos of Law Records resulting from legal projects which document the specific legal advice provided. Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.	IND	
L70	Legal Intellectual Property Matters Research & Development Records related to the research and development of inventions that could be covered by trade secrets, trademarks and patents. Includes assignments, product and technology development, copyrights, patent committee minutes and lab notebooks, internal research reports and consultant agreements. See: L71 for intellectual property management and claims. L71 for research agreements. H35 for employee confidentiality agreements.	IND	

Cargill, Incorporated
Records Retention Schedule

Retention Code	Subject/Description	Retention Period	Tax Hold
L71	Legal Intellectual Property Matters Management & Claims	ACT+6	See Note
	<p>Records related to the maintenance of patents and trademarks. Includes patent and trademark applications and official documents, confidentiality agreements, license agreements, research agreements, technical assistance agreements, trade secret/patent infringement, trademark infringements/oppositions, and trademarks not used. Also includes certificates of analysis.</p> <p>Active ceases upon expiration of the patent or trademark, termination of the agreement or settlement of the infringement or opposition.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: L70 for intellectual property research and development. H35 for employee confidentiality agreements.</p>		
M10	Manufacturing Production Planning	3	
	<p>Records related to the planning of production methods and processes for new products for manufacturing.</p>		
M20	Manufacturing Production Operations	ACT+10	
	<p>Records related to the production of products including product distribution and processing controls.</p> <p>Active ceases with sale of product.</p>		
M21	Manufacturing Production Laboratory Quality Control	3	
	<p>Records related to laboratory testing, controls, practices and quality assurances.</p>		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
M25	Manufacturing Production Food Processing/Food Safety	3	
	Records related to food processing, production, and food safety. Includes egg products, meat, poultry, swine, canned oysters, fruits, vegetables, nuts, oils, oranges, cranberries, watermelon, celery, olives, dates, prunes, raisens, almonds, walnts, peanuts, acidified and low acid foods.		
M26	Manufacturing Production Feed	ACT+3	
	Records related to medicated feed and supplements production, such as laboratory controls, labelling, quality control, experience records, assay records and production control. Includes medicated feeds master record file, drug inventory and usage, production records, and complaint files; pre-medicated mixes inventory and receipts, drug components, batch production and control, assay results, distribution records, and complaint files.		
	Active ceases with production completion or sale.		
M27	Manufacturing Production Seed Quality	3	
	Records related to seed lot and quality. Also includes record of origin, treatment, germination, purity of each lot of seed, original declarations, growers declarations, and delivery records.		
	Note: Must retain a sample of each seed lot which may be discarded after one year.		
	Note: Treated Seed - must maintain name of substance used in seed including label, invoice or other document establishing the name of substance used in treatment.		
M28	Manufacturing Production Perishable Commodities	2	
	Records related to requirements for perishable commodity market receiver, shipper, and grower's agent records. Includes sales ticketsn and records of any dumped product.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
M40	Manufacturing Warehouse Operations	6	Yes
	Records related to the warehousing of perishable commodities, including cotton, grain, beans, cottonseed, nuts, and processed agricultural commodities. Includes warehouse document and reports, CCC records, warehouse receipts, registration reports and cancellation orders and obligation reports.		
P10	Public Affairs Public Relations and Employee Relations	3	
	Records related employee relations, company communications and to the company's involvement in community affairs. Includes company publications, employee communications, employee activities and event, company participation in community and civic organizations, charitable contribution requests and replies, scholarships, Foundation management, news releases, clippings, executive speeches and awards presented to the company and its employees.		
	See: P30 for publicity of significant events that are appropriate for long term, historical preservations.		
P20	Public Affairs Government Relations	5	
	Records related to monitoring government activities, proposed laws and political action committees.		
	See: P21 for PACs and Lobbying.		
P21	Public Affairs Government Relations PACs and Lobbying	6	
	Records related to activities of political action committees and lobbyists. Includes accounting records of expenditures, registrations, contributions, employee participation, and lists of registered lobbyists.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
P30	Public Affairs Corporate History Records or memorabilia that have enduring value because they document the following: people, events, projects, business development, achievements of the company or the company's involvement in community events. Includes photos, videos, packaging designs and more, and that are officially designated as historical information or memorabilia. Note: these records generally are selected by the company archivist and periodically reviewed for continued historical value. Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.	IND	
S10	Sales & Marketing Customers & Dealers Records related to customers and dealers. Includes customer and dealer contracts, financial information, customer proposals and credit agreements. Active ceases with customer or dealer relationship.	ACT+6	Yes
S20	Sales & Marketing Customers/Dealers Complaints / Responses Records related to complaints and problems with customers/ dealers and responses to complaints.	6	
S30	Sales & Marketing Pricing / Advertising Records related to costing, pricing and advertising of products. Includes petroleum, meat, grain, poultry, feed, seed, sugar, etc. Active ceases with expiration of pricing.	ACT+6	Yes
S40	Sales & Marketing Sales Orders & Contracts Records related to product sales orders and contracts/agreements. Includes sales orders and/or contracts for slaughter, hide, feed, seed, grain, petroleum products, steel, coffee, cocoa, corn, cotton, flour, salt, fertilizer, sugar, fruits, vegetables, etc. Active ceases with expiration of contract or fulfillment of the sales order whichever is later. See: L20 for legal contracts and agreements.	ACT+6	Yes
S41	Sales & Marketing	3	Yes

Cargill, Incorporated
Records Retention Schedule

Retention Code	Subject/Description	Retention Period	Tax Hold
	Commodity Marketing & Sales		
	Records related to commodity marketing orders and sales. Includes marketing orders for peanuts, cotton, pork, oranges, citrus, beef, salt.		
T10	Transportation General Product Shipping/Distribution	ACT+6	Yes
	Records related to the shipping and distribution of goods. Includes bills of lading and releases, freight bills and settlements.		
	Active ceases with closure or settlement.		
T20	Transportation General Equipment Testing/Inspection/Certification	ACT+1	
	Records related to testing and inspection of transportation and shipping equipment, including tank cars and cargo vessels.		
	Active ceases when superseded or with disposition of equipment.		
	See: T25 for additional marine vessel requirements.		
T25	Transportation Marine Transportation	3	
	Records related to marine transportation. Includes cargo vessel log books, vessel records, shipping articles, ship log, passenger list, demurrage and towing reports, etc.		
	Note: The 3 year retention for log books begins with last log book entry.		
	See: T20 for additional marine vessel requirements.		
T30	Transportation Highway Driver Qualifications	ACT+3	
	Records related to individual driver/chauffeur qualifications, including license, accident reports, violations, applications, waivers, restrictions and training history.		
	Active ceases with employment termination.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
T31	Transportation Highway Driver Logs Records related to travel, location and time documents required for company drivers.	1	
T40	Transportation FAA Pilot Qualifications Records related to pilot qualifications, including licenses, certifications, accident reports, violations, applications, waivers, restrictions, and training history. Active ceases with employment termination.	ACT+2	
T41	Transportation FAA Aircraft Maintenance Records related to maintenance of aircraft. Records are transferred with the aircraft to the new owner.	IND	
T50	Transportation General Rates & Tariffs Records related to transportation rates & tariffs, and common carriers rate fixing agreements. Active ceases with expiration or cancellation of rate or tariff.	ACT+3	Yes

**Cargill, Incorporated
Records Retention Schedule**

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Retention Code	Subject/Description	Retention Period	Tax Hold
A10	Accounting Accounts Payable/Receivable Records related to payment of financial obligations and receipt of revenues. Includes vouchers/recaps & support, IDVs, vendor invoices and statements, contributions, detailed accounts registers (open & offset), bookkeeping account ledgers, detail support for bookkeeping account entries, and other income. Also includes official record of employee expense report maintained by the TRPC. Note: Employees need only keep their copy of the employee expense report until payment has been made or one rolling year. Note: Monthly, quarterly and year-to-date records are superseded by final annual records.	6	Yes
A11	Accounting Journals / Ledgers Records used to transfer charges between accounts and for summarizing account information. Includes DDLs, general ledgers, accounting journals and subsidiary ledgers. Note: Monthly, quarterly and year-to-date records are superseded by annual records.	10	Yes
A12	Accounting Payroll Records related to the payment of salaries and wages, including deductions for benefits, taxes, etc. Includes salary, taxes, adjustments, garnishments, benefits, United Way contribution processing and other adjustments to payroll checks; W-2 forms. Note: Monthly, quarterly and year-to-date records are superseded by final annual records. See: A14 for time cards, reports and register. H15 for payroll summary information.	6	Yes
A13	Accounting Payroll Employee Deduction Authorizations/W4s W-4 forms and records of employee voluntary deductions or allotments, such as for savings plans, United Way deduction authorizations, or direct deposits to financial institutions. Active ceases when superseded or with employment termination.	ACT+6	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
A14	Accounting Payroll Time Records Includes weekly time reports, payroll hours register, timecards, and casual labor wage payment reports. See: A12 for payroll accounting records.	4	
A15	Accounting Bad Debts / Collections Records related to the monitoring, collecting and writing off of bad debts. Includes authorizations, supporting details of uncollectible accounts.	6	Yes
A20	Accounting Capital Property Accounting Records related to receipt and payment of financial obligations for capital property, including real property. Includes computation of tax obligations, deductions and credits related to capital property, real property and real property improvements. Includes property ledgers, property unit cards, appraisal reports for accounting management purposes, and year-end reports of fixed assets. Note: Monthly, quarterly and year-to-date records are superseded by annual records. See: A21 for records related to individual capital property assets and improvements to real property. L22 for real property matters.	10	Yes
A21	Accounting Capital Property Assets Records related to actual purchases of individual capital property assets and improvements to real property. Includes purchase order, proof of receipt, warranties and other information on specific capital assets that support accounting activities. Active ceases with disposition of the asset. See: A20 for capital property accounting records. F72 for commitment documentation.	ACT+10	Yes
A30	Accounting Tax Returns and Compliance	IND	Yes

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
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Income

Records of federal and state income tax returns and compliance.
Includes audit and appeals reports.

Note: See A10 and A20 for detailed accounting records.

Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.

A31	Accounting Tax Returns and Compliance Payroll	15	Yes
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Includes federal and state payroll, unemployment, social security, withholding and related employee payment tax compliance records.

A32	Accounting Tax Returns and Compliance Other	15	Yes
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Includes state sales, use, property, excise and other state and local taxes.

A90	Accounting Accounting Management Information	MAX3	
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Records and reports providing useful accounting management information and for determination of the accuracy of the accounting information. Includes reports, summary reports, logs, recaps, worksheets, working copies, lists, etc. used by Treasury Department - Controlled Disbursements (PTD), Funds Control, Funds Transfer, Short-Term Debt, Cash Management, Cashier and Finance Management; Corporate Accounting Department; Travel Report Processing Center; Payroll Department; Tax Department; and any other department generating accounting and tax official records.

Note: Records are retained for a maximum of 3 years from creation.

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
D10	Administration Planning / Forecasting	ACT+2	
	<p>Records related to future planning and forecasting for internal purposes. Includes annual plans, five- and ten-year strategic plans and forecasts, facility requirements, growth forecasts, and budgets.</p> <p>Active ceases when plan or forecast is superseded.</p>		
D20	Administration Facilities & Equipment Management	3	
	<p>Records related to the management of company facilities and equipment. Includes space utilization studies, future space requirements planning, property lease management activities, maintenance of equipment/fixtures/facilities/janitorial services, computer/typewriter/dictaphone/copier and other equipment maintenance, etc.</p> <p>See: L20 for related contracts. L22 for real property matters.</p>		
D22	Administration Facilities Management Construction / Modifications	IND	
	<p>Records related to design, construction and layout of buildings and facilities.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p>		
D30	Administration Corporate Policies	ACT+10	
	<p>Corporate policies necessary to conduct business and to insure uniformity and compliance with company and legal requirements throughout the company. Includes drug and alcohol policies, code of business conduct, compliance plans, records retention, non-discrimination plan, information asset protection. Includes Environmental Health & Safety Corporate procedures manual. Also, includes all corporate policies published on the company intranet.</p> <p>Active ceases when policy is superseded or cancelled.</p> <p>See: D95 for department procedures and manuals.</p>		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
D31	Administration Policies / Procedures Compliance Records that document or demonstrate compliance with internal policies and procedures. Includes records destruction certificates.	10	
D32	Administration Policies / Procedures Audits, Internal Records of internal audits to confirm compliance with internal policies and procedures. Includes audit reports and workpapers. Does not include environmental audits. Active ceases when a re-audit is performed. Note: Documents directly supporting payments to or payments by company are subject to tax hold. Note: Monthly, quarterly and year-to-date records are superseded by annual records. See: E41 for environmental audits. F60 for external financial audits.	ACT+2	See Note
D40	Administration Security Records related to protecting employees, equipment, buildings and information. Includes security reviews and investigations. Includes employee and visitor security sign-in logs.	5	
D90	Administration General General Matters/Reports/Correspondence Records related to general administration, management and operations, that do not fit specific subjects found elsewhere in this schedule, and that have a relatively short-term value. Includes office services and facilities management; fleet management; department administration; general administration and management reports; general statistical, status and progress reports; general correspondence; routine letters and reports that require no action; task force and department meeting notes; special projects not covered elsewhere and other records needed for a short period, (a day, week, quarter, year) and that quickly become obsolete. Also includes calendars, and other records containing appointments, meeting notes, etc., which may be destroyed at the end of each calendar year. Note: Records are retained for a maximum of 3 years from creation.	MAX3	
D91	Administration General	MAX1	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
	Chronological Files		
	Copies of records that are maintained as back up by authors.		
	Note: The original or official document is filed in an appropriate subject category .		
	Note: Records are retained for a maximum of 1 year from creation.		
D92	Administration General E-Mail	90D	See Note
	E-mail messages in the in-box, message log, trash and on backup tapes are automatically deleted within 90 days or less.		
	Note: Documents directly supporting payments to or payments by company are subject to tax hold.		
	Note: Messages (and any attachments) that are an original documentation of a business activity or transaction, and that must be retained for longer than 90 days, must be downloaded to a printer or to a data file. They then must be managed according to requirements of the Corporate Retention Schedule for the specific records' subject matters.		
D95	Administration General Periodic Replacement Records	SUP	
	Various reports, lists, indexes, inventories, directories and other records that are replaced periodically by newer, updated records. Includes administrative manuals; department policy and procedure manuals; property inventory lists; quality procedures; office procedures; security clearances; and pass word lists.		
	Note: Records are retained until superseded or obsolete; equipment manuals are retained until superseded or until disposition of the equipment.		
D96	Administration General Computer Security Back Up	SUP	See Note
	Computer backups created for data and systems security.		
	Note: Documents directly supporting payments to or payments by company are subject to tax hold.		
	Note: Computer backups are superseded according to a backup rotation schedule established by the system administrator and internal administrative security measures.		
D97	Administration General Project Administration/Management	ACT	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
	<p>Records related to the administration and management of projects that are not covered elsewhere, and their support materials. Includes special task force reports, studies in progress, participation in professional associations or industry organizations.</p> <p>Active ceases with project completion or discontinuation, when records are no longer needed, or when records are transferred to the appropriate subject group retention.</p>		
D99	<p>Administration General Reference</p> <p>Records and information maintained for reference purposes only. Includes general information and publications in the public domain, such as industry or professional association meetings, proceedings and publications; competitor publications; government regulations; supplier reference information (products and services publications and price lists; supplier quality records).</p> <p>Active ceases when the item is superseded by more current information or when records are no longer referenced or in use.</p> <p>See: F70 and F71 for records specific to purchasing activities and transactions.</p>	ACT	
E10	<p>Environment General</p> <p>Records related general environmental matters, citizen complaints regarding noise, or odor, and non-hazardous materials environmental service agreements.</p> <p>Active ceases with termination of agreement and resolution of the complaint.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p>	ACT+6	See Note

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
E20	Environment OSHA Compliance <p>Records related to the preparation and filing of documents required by OSHA and other agency regulations; orders issued by state or federal OSHA/Safety agencies; and evidence of compliance that is not covered elsewhere. Includes OSHA safety inspections and alleged violations.</p> <p>Active ceases with closure of investigation or completion of inspection.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: H50 and H51 for routine workplace safety inspections. L54 for employee accident and illness reports.</p>	ACT+6	See Note
E30	Environment Water / Air Quality <p>Records related to testing and monitoring of air and water quality and related permits.</p> <p>Active ceases with expiration of permit or disposition of property.</p>	ACT+6	
E40	Environment Hazardous Substances Management <p>Records related to the storage, management, transportation and disposal of hazardous substances. Includes shipping manifests for hazardous substances, environmental services agreements for hazardous substances, MSDS, asbestos management and removal, and records related to other substances listed under TSCA such as CFCs, PCBs, etc.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p>	IND	
E41	Environment Site Assessments & Remediation <p>Records related to environmental site assessments, underground storage tanks, and restorative actions.</p> <p>Note: Superseded internal site assessments and associated documents must be destroyed upon completion/closing of a new site assessment.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: L22 for environmental assessments related to property acquisition or disposition.</p>	IND	
F10	Finance Banking	6	Yes

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
	Records related to banking activities. Includes deposits, checks, statements, reconciliations, drafts, cancelled checks, automatic deposit plans, check registers, cash management, PTDs, controller ledgers, money/wire/phone transfers, commercial paper, money market, traveler's checks invoices and control registers, daily cash adjusted management, etc.		
F20	Finance Investments	ACT+10	Yes
	Records related to tracking and management of investments in stocks, bonds, mutual funds, etc. Includes company stock certificates, management of pension funds, securities investments, loan portfolios, etc.		
	Active ceases with closure, sale or settlement of the investment.		
	See: L22 for real property matters.		
F25	Finance Distressed Asset Acquisitions	ACT+12	Yes
	Records related to tracking of distressed asset acquisitions, including the acquisition vehicle, acquisition agreement, financing agreement, real estate, environmental matters, asset management, servicing agreement and disposition.		
	Active ceases with dissolution or disposition of distressed asset.		
	See: L15 for abandoned transactions.		
F40	Finance Debts	ACT+6	Yes
	Records related to the company's issuance of debt and equity papers and to the management of loans to the company. Includes lender correspondence and reports, write-offs, write-downs, bonds and debenture ledgers, note receivables, letters of credit, collateral documents and promissory notes, etc.		
	Active ceases with redemption, closure or cancellation of debt instrument.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
F60	Finance Financial Reports/Statements/Audits Financial statements, operating reports, balance sheets, profit & loss statements, trial balances and background information. Includes financial statement audits conducted by external accounting firms. Note: One copy of the year-end financial statements and external audits is designated P30 (Indefinite) and retained by Corporate Accounting Department as financial history. See: L50 for compliance reporting to the SEC.	10	Yes
F70	Finance / Purchasing Records related to request for bids, bid review, receiving, inspection of merchandise, etc. See: A10 for accounting for actual purchases. F71 for purchase orders. L20 for purchasing contracts.	3	
F71	Finance Purchasing Purchase Orders / AFEs Purchase orders, authorizations for expenses (AFEs) and supporting materials. Active ceases at the end of the time period covered by the purchase order.	ACT+6	Yes
F72	Finance Purchasing Commitments Commitments to purchase capital and real property, mergers and acquisitions, operating leases, and repair and maintenance projects. Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.	IND	Yes
H10	Human Resources Benefits	ACT+6	See Note

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
	<p>Benefit Plans</p> <p>Records related to company sponsored benefit plans. Includes insurance, pension, disability, medical, survivor programs, ESOP, PAYSOP, vesting criteria, vacation entitlements, tuition reimbursement plan, savings plans, correspondence explaining benefit plans.</p> <p>Active ceases with expiration or cancellation of plan.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: L50 for pension plan reports to government.</p>		
H11	<p>Human Resources Benefits Claims / Distributions</p> <p>Records/information related to administrative processing of individual employee medical and dental claims. Includes contributions to plans, claims processing, benefits provided and correspondence related to these processes. Also includes 401(K) plan fund withdrawals.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: A12 for payroll detail. L50 for pension plan compliance.</p>	6	See Note
H12	<p>Human Resources Benefits Elections</p> <p>Records of elections by employees for type and amount of participation in company benefit plans. Includes elections for health insurance enrollment form, ESOP and 401(K) contributions.</p> <p>Active ceases when superseded or with employment termination.</p> <p>See: A12 for payroll detail.</p>	ACT+6	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
H15	Human Resources Benefits Payroll/Pension Summary <p>Records related to cumulative years of service and accrued benefits. Includes official service records for all current and former employees for net credited service calculation (service record, dates of employment, salary/wage changes, bonus treatment, termination/retirement). Also includes qualified domestic relations orders (QDRO) and Status and Change Reports (SCR).</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: A12 for payroll detail. H30, 31 and 32 for related employment history records.</p>	IND	Yes
H20	Human Resources Recruitment Process <p>Records of a general nature related to employee recruitment and selection and records of applicants not hired. Includes job postings, job applications, applicant testing, advertising, interview notes, interview appraisals, letters of recommendation, selection grids, etc. This information is maintained in a job file.</p> <p>See: H30, H31 and H32 for records related to applicants hired.</p>	2	
H21	Human Resources Immigration and I-9 Matters <p>Records related to identification and verification of employee eligibility to work in the United States. Includes I-9 forms and support documents for all applicants hired by the company after November, 1986. Also, includes visa applications and support documents.</p> <p>Active ceases with employment termination or expiration of visa.</p> <p>Note: I-9 documentation must be maintained in a separate file and may NOT be included in an employee's personnel file.</p>	ACT+3	
H22	Human Resources Salary Administration <p>Records related to determination and monitoring of salary and wage rates. Includes compensation ranges and job classification plans.</p> <p>See: A12 for payroll detail.</p>	3	
H24	Human Resources Salary Administration	ACT+3	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
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Job Descriptions

Records of job descriptions and other documentation used to determine salary classifications and inform employees of individual job responsibilities.

Active ceases when job description is superseded or discontinued.

H30	Human Resources Central Employee Personnel File	ACT+6	
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Employment history records for individual employees which includes hiring, promotion, performance appraisals, transfers, termination, absence reports including FMLA leaves (non-medical records), vacation requests and disciplinary actions. This file is maintained in the HRIC for salaried employees.

Active ceases with employment termination.

Note: The files are purged annually of performance appraisals and disciplinary actions more than 6 years old.

See: H15, H31 and H32 for related employment history records.
H40 for medical records.

H31	Human Resources Manager/Supervisor Employee Records	ACT+6	
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Records relating to specific employees maintained by the Supervisor/Manager. Includes hiring, promotion, performance appraisals, transfers, termination, absence reports including FMLA leaves (non-medical records), vacation requests and disciplinary actions.

Active ceases with employment termination.

Note: The files are purged annually of performance appraisals and disciplinary actions more than 6 years old.

See: H15, H30 and H32 for related employee history records.
H40 for medical records.

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
H32	Human Resources Hourly Employee Files <p>Records related to hourly employees. Includes hiring, promotion, performance appraisals, transfers, termination, absence reports including FMLA leaves (non-medical records), vacation requests and disciplinary actions</p> <p>Active ceases with employment termination.</p> <p>Note: This official record copy is maintained by the employing plant, decentralized location, subsidiary company, etc.</p> <p>Note: The files are purged annually of performance appraisals and disciplinary actions more than 6 years old.</p> <p>See: H15, H30 and H31 for related employee history records. H40 for medical records.</p>	ACT+6	
H33	Human Resources Training / Development Certification <p>Records related to certification for individuals to perform certain tasks. Includes CPA, bar admissions, CLE, etc.</p> <p>Active ceases with employment termination.</p>	ACT+3	
H35	Human Resources Employee Agreements <p>Employee confidentiality and separation agreements.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: H15, H30, H31 & H32 for related employee history records. L71 for intellectual property consultant agreements.</p>	IND	See Note
H40	Human Resources Health / Safety	ACT+50	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
	<p>Medical Records</p> <p>Medical records related to evaluations and recommended treatments, on-the-job accidents and illnesses, hearing test results, disability medical records, and medical history (examinations, evaluations, treatment, participation in company sponsored programs). Also includes records related to exposure or possible exposure to hazardous or toxic substances in the scope of employment.</p> <p>Active ceases with employment termination.</p> <p>See: H42 for drug/alcohol testing results. L35 for worker's compensation medical records. L54 for accident and injury reports.</p> <p>Note: This information MUST be maintained in a file separate from other employee records.</p>		
H42	<p>Human Resources Health / Safety Medical Records - Drug/Alcohol Testing Results</p> <p>Medical records related to drug and alcohol test results. Includes positive and negative test results.</p> <p>See H40 for other general medical records.</p> <p>Note: This information MUST be maintained in a file separate from other employee records.</p>	5	
H50	<p>Human Resources Health / Safety Safety Inspections</p> <p>Records of safety inspections and tests for machinery and equipment. Includes fire safety inspections.</p> <p>Active ceases when inspection is superseded or with the disposition of equipment.</p> <p>Exception: Retain cargo handling equipment safety inspection records for 4 years after the last register entry or until disposition of the equipment.</p> <p>See: H51 for mine safety inspections.</p>	ACT	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
H51	Human Resources Health / Safety Mine Safety Inspections/Testing	ACT+1	
	Records related to underground and surface mine workplace inspections and safety.		
	Active ceases when inspection is superseded or with the disposition of equipment.		
	See: H50 for general safety inspections.		
H52	Human Resources Health / Safety Workplace Monitoring	ACT+40	
	Records related to the measurement, testing, analysis and monitoring of the work environment for potential exposure to hazardous or toxic substances, other contaminants, and noise.		
	Active ceases with disposition of the property on which monitoring is conducted.		
	See: H40 for employee hazardous exposure medical records.		
H53	Human Resources Health / Safety Safety and Emergency Plans	ACT	
	Fire prevention, spill prevention and other emergency action plans.		
	Active ceases when plan is superseded or cancelled.		
H60	Human Resources Training / Development - General Administration	3	
	Records related to the development and administration of company-sponsored training programs and seminars. Includes applications processing, employee training requests and approvals, course listings and schedules, and test master and answer keys.		
	See: H61 for training materials. H62 for safety training.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
H61	Human Resources Training / Development - General Training Materials	ACT+3	
	<p>Records related to the content of company sponsored training programs. Includes master handout materials.</p> <p>Active ceases with termination of course or program.</p> <p>See: H60 for training program management. H62 for safety training.</p>		
H62	Human Resources Safety/Environmental Training	ACT+5	
	<p>Records related to the content and administration of safety and environmental training for company compliance with OSHA, MSHA and other agency safety training requirements. Includes training for power equipment, first aid, asbestos, chemical accident, respirators, CPR, etc.</p> <p>Active ceases when the course is superseded or when the training is no longer required as a matter of law.</p>		
H70	Human Resources Labor Union Relations	IND	Yes
	<p>Records related to bargaining history, final contracts, arbitration, grievance proceedings and meetings between labor and management. Includes contract negotiations minutes, bargaining minutes, grievance memos and resolutions, memos of understanding and other signed agreements, contracts, arbitration awards and briefs.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically for changes in business needs to determine if any records can be safely destroyed.</p>		
H80	Human Resources Work Force Management	3	
	<p>Records related to management of the work force. Includes work force sizings and layoffs, hours of operation, planning and scheduling, relocations and work force studies, surveys and statistical reports.</p> <p>Note: These records are summary records only and are not identifiable by any individual employee's name.</p>		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
L10	Legal Business Organization Corporate Secretary	IND	Yes
	<p>Records related to the establishment of and rules governing the operation of company, including foreign and domestic subsidiaries. Includes articles of incorporation, by-laws, approved board of directors and shareholder and corporate committee meeting minutes, stock ledgers and corporate seals. Also, includes corporate annual reports.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: L11 for meeting support documentation. L12 for shareholder relations. F60 for official copy of audited financial statement.</p>		
L11	Legal Business Organization - Corporate Secretary Meeting Support Documentation	6	Yes
	<p>Records related to meeting background material.</p> <p>See: L10 for approved board of director's meeting minutes.</p>		
L12	Legal Business Organization - Corporate Secretary Shareholder Relations	6	Yes
	<p>Records related to shareholders including proxies, tally sheets, stockholder mailings, communications and other information.</p>		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
L15	Legal Business Organization Business Development <p>Records related to the research and development of proposed new business, acquisitions, mergers, divestitures and other commercial development projects.</p> <p>Upon execution of an agreement the file is culled of extraneous material. The final agreements and their supporting documentation remain and are transferred to L16. Examples of documentation are purchase/sale agreement, goodwill valuation agreement, confidentiality agreement, and covenant-not-to-compete agreement.</p> <p>Active ceases with the closure of the project.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>Note: Various company marketing/research studies and projects may be transferred to P30, Indefinite.</p> <p>See: D97 for general project administration and management. L16 for any resulting merger, acquisition, divestiture agreements. L17 for any business organization records of divested companies.</p>	ACT+6	See Note
L16	Legal Business Organization Mergers/Acquisition/Divestiture Agreements <p>Contracts and agreements related to mergers, acquisitions and divestitures. Upon execution of the contract or agreement, review drafts for purging as appropriate.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: L15 for related business development materials. F72 for commitment documentation.</p>	IND	Yes

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
L17	Legal Business Organization Former Companies	10	Yes
	<p>Records related to divested or dissolved entities. Including foreign and domestic subsidiaries. Includes articles of incorporation, by-laws, approved board of directors and shareholders and corporate committee meeting minutes, stock ledgers and corporate seals. Also includes corporate annual reports.</p> <p>Note: Prior to destruction, review records for those with historical value to transfer to P30, corporate history.</p> <p>See: L16 for related agreements.</p>		
L20	Legal Contracts / Agreements	ACT+6	Yes
	<p>Records related to rights and obligations under contracts, leases, and other agreements between the company and outside parties involving the sale or purchase of goods and services. Includes supplier confidentiality agreements; employment, consultant, independent contractor, bank and credit, apprenticeship, distributor, supplier master agreements; motor vehicles leases; equipment lease/purchase/maintenance agreements; letters of intent; settlement agreements; and commodity exchange membership files/agreements.</p> <p>Active ceases with expiration or termination of the contract/agreement/lease.</p> <p>See: E10 and E40 for environmental agreements. L16 for merger/acquisition/divestiture agreements. L22 for real property matters. L70 for research and development agreements. S40 for sales orders and contracts.</p>		
L21	Legal Contracts / Agreements Contract Performance/Compliance	6	Yes
	<p>Records related to compliance or performance of contracts. Includes determination of costs, performance of services, payment summaries, work products delivered, etc. that need not be retained for the life of the contract.</p>		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
L22	Legal Contracts / Agreements Real Property Matters <p>Records/information related to the purchase, sale or lease of and improvements to real property. Includes records regarding annexation, condemnation, donations, easements and rights-of-way, access roads, encroachment, exchange of property, intercompany transfer, lease and option, ground lease, purchase or lease of docks, buildings, quonset huts, etc., maps, plats, mechanic's lien, mine closure, mining claims, mineral leases, sewer and water, site lease, trackage, vacation of streets and alleys. Also includes environmental assessments.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p>	IND	Yes
L30	Legal Insurance <p>Records related to insurance policies for ocean cargo, hull, boiler and machinery, fire, surety bonds, aircraft hull damage, blanket crime. Includes policies, amendments, riders, proof of payment, etc.</p> <p>Active ceases with expiration or cancellation of policy.</p> <p>Note: These records are maintained by Insurance Department.</p> <p>See: H10 for employee benefits insurance. L31 for future liability insurance.</p>	ACT+6	Yes
L31	Legal Insurance Future Liability <p>Records related to vehicle, general, excess, environmental, aircraft, director's and officer's, and product liability and workers' compensation insurance coverage.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>Note: These records are maintained by Insurance Department.</p> <p>See: L30 for other insurance policies.</p>	IND	Yes

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
L35	Legal Insurance Workers' Compensation Claims	ACT+20	Yes
	Records documenting workers' compensation claims. Includes claim form, supplementary reports, accident report, and medical records relating to the claim.		
	Active ceases with employment termination.		
	Note: This file is maintained by Insurance Department		
	See: H40 for medical records. L40 for litigation involving workers' compensation.		
L40	Legal Claims / Litigation	ACT+6	Yes
	Records related to claims, bankruptcy, litigation or government investigation. Includes pleadings, discovery, attorney work-products, legal opinions, transcripts, exhibits, final judgments, court orders or decrees, etc.		
	Active ceases with case closure and when all avenues of appeal have been exhausted. Exception: when a party is a minor, active ceases when the minor reaches majority status.		
	Note: A court ordered retention may supersede this retention requirement.		
L50	Legal Compliance	6	See Note
	Records related to the creation and filing of documents required by statutes or regulations or by orders issued by local, state or federal administration agencies. Includes government investigations, agency hearings, and other requirements by the EEOC, SEC, DOT, DOL, FTC, ICC, DOJ, USDA, FDA, FAA. Also includes FTC pre-merger notifications and broker-dealer records.		
	Note: Documents directly supporting payments to or payments by company are subject to tax hold.		
	See: A30 for income tax returns. A31 for payroll tax returns. E20 for OSHA compliance. L54 for accident/injury reports.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
L51	Legal Compliance License / Permits Licenses, permits and support documentation required to conduct business, collect taxes, etc. Includes authority to do business, business licenses, occupancy permit records, sales tax license files and license compliance records. Active ceases with expiration of license or permit. Note: Documents directly supporting payments to or payments by company are subject to tax hold.	ACT+6	See Note
L52	Legal Compliance Agency Orders Records related to orders issued to the company by local, state or federal administrative agencies or courts. Active ceases when the order is executed. Note: Documents directly supporting payments to or payments by company are subject to tax hold.	ACT+3	See Note
L53	Legal Compliance Third Party Court Orders Records related to third-party orders to provide documents and/or information for legal processes in which the company is not a party. Active ceases when the order is executed.	ACT+1	
L54	Legal Insurance Accident/Injury Reporting Records related to reporting on-the-job accidents and illnesses as required by OSHA and other safety regulating agencies. Includes OSHA forms 100, 102, 200, etc. and accident/illness logs and summaries used to determine causes, prevention and enforcement. See: L50 for other compliance requirements.	6	

Cargill, Incorporated
Records Retention Schedule

Retention Code	Subject/Description	Retention Period	Tax Hold
L55	Legal Compliance International Trade	5	Yes
	Records related to U.S. imports, exports and customs recordkeeping requirements. Includes documents related to the export of products qualifying for North American Free Trade Agreement (NAFTA) duty rates and NAFTA certificates of origin; Canada Free Trade Agreement; import/export licenses; drawbacks; customs warehouses; and harbor maintenance fees.		
L56	Legal Compliance International Trade - Duty Drawbacks	ACT+3	Yes
	Records related to duty drawback claims. Includes original import entry, certificate of delivery, bill of lading, invoice, etc.		
	Active ceases with payment of claim		
L58	Legal Compliance – Intl Trade GSM Programs	8	Yes
	Records related to sales and purchase contracts/Agreements covering commodities for export; transportation - general shipping records (vessel/rail/track/container) resulting from the execution of commodity export contracts; USDA GSM 102 credit guarantee records and other USDA export program records.		
L59	Legal Compliance - CFTC International Trade	5	See Note
	Records related compliance with CFTC requirements. Includes records related to commodity pools, commodity futures transactions, commodity options, leveraged transactions, merchants and broker financial records, broker-dealer records, commodity advisors and pool operator records, and board of trade reports.		
	Note: Documents directly supporting payments to or payments by Company are subject to tax hold.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
L60	Legal Memos of Law	IND	
	Records resulting from legal projects which document the specific legal advice provided.		
	Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.		
L70	Legal Intellectual Property Matters Research & Development	IND	
	Records related to the research and development of inventions that could be covered by trade secrets, trademarks and patents. Includes assignments, product and technology development, copyrights, patent committee minutes and lab notebooks, internal research reports and consultant agreements.		
	Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.		
	See: L71 for intellectual property management and claims. L71 for research agreements. H35 for employee confidentiality agreements.		
L71	Legal Intellectual Property Matters Management & Claims	ACT+6	See Note
	Records related to the maintenance of patents and trademarks. Includes patent and trademark applications and official documents, confidentiality agreements, license agreements, research agreements, technical assistance agreements, trade secret/patent infringement, trademark infringements/oppositions, and trademarks not used. Also includes certificates of analysis.		
	Active ceases upon expiration of the patent or trademark, termination of the agreement or settlement of the infringement or opposition.		
	Note: Documents directly supporting payments to or payments by company are subject to tax hold.		
	See: L70 for intellectual property research and development. H35 for employee confidentiality agreements.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
M10	Manufacturing Production Planning	3	
	Records related to the planning of production methods and processes for new products for manufacturing.		
M20	Manufacturing Production Operations	ACT+10	
	Records related to the production of products including product distribution and processing controls.		
	Active ceases with sale of product.		
M21	Manufacturing Production Laboratory Quality Control	3	
	Records related to laboratory testing, controls, practices and quality assurances.		
M25	Manufacturing Production Food Processing/Food Safety	3	
	Records related to food processing, production, and food safety. Includes egg products, meat, poultry, swine, canned oysters, fruits, vegetables, nuts, oils, oranges, cranberries, watermelon, celery, olives, dates, prunes, raisins, almonds, walnuts, peanuts, acidified and low acid foods.		
M26	Manufacturing Production Feed	ACT+3	
	Records related to medicated feed and supplements production, such as laboratory controls, labeling, quality control, experience records, assay records and production control. Includes medicated feeds master record file, drug inventory and usage, production records, and complaint files; pre-medicated mixes inventory and receipts, drug components, batch production and control, assay results, distribution records, and complaint files.		
	Active ceases with production completion or sale.		

Cargill, Incorporated
Records Retention Schedule

Retention Code	Subject/Description	Retention Period	Tax Hold
M27	Manufacturing Production Seed Quality Records related to seed lot and quality. Also includes record of origin, treatment, germination, purity of each lot of seed, original declarations, growers declarations, and delivery records. Note: Must retain a sample of each seed lot which may be discarded after one year. Note: Treated Seed - must maintain name of substance used in seed including label, invoice or other document establishing the name of substance used in treatment.	3	
M28	Manufacturing Production Perishable Commodities Records related to requirements for perishable commodity market receiver, shipper, and grower's agent records. Includes sales tickets and records of any dumped product.	2	
M40	Manufacturing Warehouse Operations Records related to the warehousing of perishable commodities, including cotton, grain, beans, cottonseed, nuts, and processed agricultural commodities. Includes warehouse document and reports, CCC records, warehouse receipts, registration reports and cancellation orders and obligation reports.	6	Yes
P10	Public Affairs Public Relations and Employee Relations Records related employee relations, company communications and to the company's involvement in community affairs. Includes company publications, employee communications, employee activities and event, company participation in community and civic organizations, charitable contribution requests and replies, scholarships, Foundation management, news releases, clippings, executive speeches and awards presented to the company and its employees. See: P30 for publicity of significant events that are appropriate for long term, historical preservations.	3	
P20	Public Affairs Government Relations Records related to monitoring government activities, proposed laws and political action committees. See: P21 for PACs and Lobbying.	5	
P21	Public Affairs	6	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
	<p>Government Relations PACs and Lobbying</p> <p>Records related to activities of political action committees and lobbyists. Includes accounting records of expenditures, registrations, contributions, employee participation, and lists of registered lobbyists.</p>		
P30	<p>Public Affairs Corporate History</p> <p>Records or memorabilia that have enduring value because they document the following: people, events, projects, business development, achievements of the company or the company's involvement in community events. Includes photos, videos, packaging designs and more, and that are officially designated as historical information or memorabilia.</p> <p>Note: These records generally are selected by the company archivist and periodically reviewed for continued historical value.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p>	IND	
S10	<p>Sales & Marketing Customers & Dealers</p> <p>Records related to customers and dealers. Includes customer and dealer contracts, financial information, customer proposals and credit agreements.</p> <p>Active ceases with customer or dealer relationship.</p>	ACT+6	Yes
S20	<p>Sales & Marketing Customers/Dealers Complaints / Responses</p> <p>Records related to complaints and problems with customers/ dealers and responses to complaints.</p>	6	
S30	<p>Sales & Marketing Pricing / Advertising</p> <p>Records related to costing, pricing and advertising of products. Includes petroleum, meat, grain, poultry, feed, seed, sugar, etc.</p> <p>Active ceases with expiration of pricing.</p>	ACT+6	Yes

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
S40	Sales & Marketing Sales Orders & Contract	ACT+6	Yes
	Records related to product sales orders and contracts/agreements. Includes sales orders and/or contracts for slaughter, hide, feed, seed, grain, petroleum products, steel, coffee, cocoa, corn, cotton, flour, salt, fertilizer, sugar, fruits, vegetables, etc.		
	Active ceases with expiration of contract or fulfillment of the sales order whichever is later.		
	See: L20 for legal contracts and agreements.		
S41	Sales & Marketing Commodity Marketing & Sales	3	Yes
	Records related to commodity marketing orders and sales. Includes marketing orders for peanuts, cotton, pork, oranges, citrus, beef, salt.		
S45	Sales & Marketing Unsuccessful Sales Proposals	MAX 3	
	Records related to unsuccessful proposals and bids for product sales orders and contracts/agreements. Includes sales orders and/or contracts for slaughter, hide, feed, seed, grain, petroleum products, steel, coffee, cocoa, corn, cotton, flour, salt, fertilizer, sugar, fruits, vegetables, etc.		
	Note: Records are retained for a maximum of 3 years from creation.		
	See: L20 for legal contracts and agreements. S40 for successful sales orders and contracts.		
T10	Transportation General Product Shipping/Distribution	ACT+6	Yes
	Records related to the shipping and distribution of goods. Includes bills of lading and releases, freight bills and settlements.		
	Active ceases with closure or settlement.		
	See: L58 for transportation relating to international trade agreements.		

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
T20	Transportation General Equipment Testing/Inspection/Certification Records related to testing and inspection of transportation and shipping equipment, including tank cars and cargo vessels. Active ceases when superseded or with disposition of equipment. See: T25 for additional marine vessel requirements.	ACT+1	
T25	Transportation Marine Transportation Records related to marine transportation. Includes cargo vessel log books, vessel records, shipping articles, ship log, passenger list, demurrage and towing reports, etc. Note: The 3-year retention for log books begins with last log book entry. See: T20 for additional marine vessel requirements.	3	
T30	Transportation Highway Driver Qualifications Records related to individual driver/chauffeur qualifications, including license, accident reports, violations, applications, waivers, restrictions and training history. Active ceases with employment termination.	ACT+3	
T31	Transportation Highway Driver Logs Records related to travel, location and time documents required for company drivers.	1	
T40	Transportation FAA Pilot Qualifications Records related to pilot qualifications, including licenses, certifications, accident reports, violations, applications, waivers, restrictions, and training history. Active ceases with employment termination.	ACT+2	

**Cargill, Incorporated
Records Retention Schedule**

Retention Code	Subject/Description	Retention Period	Tax Hold
T41	Transportation FAA Aircraft Maintenance Records related to maintenance of aircraft. Records are transferred with the aircraft to the new owner. Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.	IND	
T50	Transportation General Rates & Tariffs Records related to transportation rates & tariffs, and common carriers rate fixing agreements. Actives ceases with expiration or cancellation of rate or tariff.	ACT+3	Yes

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Records Retention Schedule
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A10	Accounting - Accounts Payable / Receivable	6	Yes
Records related to payment of financial obligations and receipt of revenues. Includes vouchers/recaps & support, IDVs, vendor invoices and statements, contributions, detailed accounts registers (open & offset), bookkeeping account ledgers, detail support for bookkeeping account entries, and other income. Also includes official record of employee expense report maintained by the TRPC.			
Note: Employees need only keep their copy of the employee expense report until payment has been made or one rolling year.			
Note: Monthly, quarterly and year-to-date records are superseded by final annual records.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A11	Accounting - Journals / Ledgers	10	Yes
Records used to transfer charges between accounts and for summarizing account information. Includes DDLs, general ledgers, accounting journals, subsidiary ledgers and journal memo transactions including supporting documentation, calculations and work papers for inventory valuations, accruals, contingent liabilities, etc.			
Note: Monthly, quarterly and year-to-date records are superseded by annual records.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A12	Accounting - Payroll	6	Yes
Records related to the payment of salaries and wages, including deductions for benefits, taxes, etc. Includes salary, taxes, adjustments, garnishments, benefits, United Way contribution processing and other adjustments to payroll checks; W-2 forms.			
Note: Monthly, quarterly and year-to-date records are superseded by final annual records.			
See: A14 for time cards, reports and register.			
See: H15 for payroll summary information.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A13	Accounting - Payroll - Employee Deduction Authorizations / W4s	Active + 6	No
W-4 forms and records of employee voluntary deductions or allotments, such as for savings plans, United Way deduction authorizations, or direct deposits to financial institutions.			
Active ceases when superseded or with employment termination.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A14	Accounting - Payroll - Time Records	4	No
Includes weekly time reports, payroll hours register, timecards, and casual labor wage payment reports.			
See: A12 for payroll accounting records.			

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Records Retention Schedule
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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A15	Accounting - Bad Debts / Collections	6	Yes
Records related to the monitoring, collecting and writing off of bad debts. Includes authorizations, supporting details of uncollectible accounts.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A20	Accounting – Capital Property - Accounting	10	Yes
Records related to receipt and payment of financial obligations for capital property, including real property. Includes computation of tax obligations, deductions, credits, and property listings related to capital property or leased property, real property and real property improvements. Includes property ledgers, property unit cards, appraisal reports for accounting management purposes, and year-end reports of fixed assets.			
Note: Final property inventory lists for Departments/Business Units are retained by Corporate Financial Reporting.			
Note: Monthly, quarterly and year-to-date records are superseded by annual records.			
See: A21 for records related to individual capital property assets and improvements to real property.			
See: D95 for Department/Business Unit copies of property inventory lists.			
See: L22 for real property matters.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A21	Accounting - Capital Property - Assets	Active + 10	Yes
Records related to actual purchases of individual capital property assets and improvements to real property. Includes purchase order, proof of receipt, warranties, property change reports and other information on specific capital assets that support accounting activities.			
Active ceases with disposition of the asset.			
See: A20 for capital property accounting records.			
See: F72 for commitment documentation.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A30	Accounting - Tax Returns and Compliance - Income	Indefinite	Yes
Records of federal and state income tax returns, including audit and appeals package and all supporting schedules, work papers, and source documents, proof of foreign income and withholding tax payments, and all foreign tax returns establishing and supporting the amounts of gross income, deductions, credits foreign taxes, paid and receipts and records of all refunds of foreign taxes. In addition, ruling letters used as authority for treating a foreign corporation as a corporation under the IRC.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			
See: A10 and A20 for detailed accounting records.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A31	Accounting - Tax Returns and Compliance - Payroll	15	Yes
Includes federal and state payroll, unemployment, social security, withholding and related employee payment tax compliance records.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A32	Accounting - Tax Returns and Compliance - Other	15	Yes
Includes state sales, use, property, excise and other state and local taxes.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
A90	Accounting - Accounting Management Information	Maximum 3	No
Records and reports providing useful accounting management information and for determination of the accuracy of the accounting information. Includes reports, summary reports, logs, recaps, worksheets, working copies, lists, etc. used by Treasury Department - Controlled Disbursements (PTD), Funds Control, Funds Transfer, Short-Term Debt, Cash Management, Cashier and Finance Management; Corporate Financial Reporting; Travel Report Processing Center; Payroll Department; Tax Department; and any other department generating accounting and tax official records.			
Note: Records are retained for a maximum of 3 years from creation.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D10	Administration - Planning / Forecasting	Active + 2	No
Records related to future planning and forecasting for internal purposes. Includes annual plans, five- and ten-year strategic plans and forecasts, facility requirements, growth forecasts, and budgets. Active ceases when plan or forecast is superseded.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D20	Administration - Facilities & Equipment Management	3	No
Records related to the management of company facilities and equipment. Includes space utilization studies, future space requirements planning, property lease management activities, maintenance of equipment/fixtures/facilities/janitorial services, computer/typewriter/dictaphone/copier and other equipment maintenance, etc. See: L20 for related contracts. See: L22 for real property matters.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D22	Administration - Facilities Management - Construction / Modifications	Indefinite	No
Records related to design, construction and layout of buildings and facilities. Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D30	Administration - Corporate Policies	Active + 10	No
Corporate policies necessary to conduct business and to insure uniformity and compliance with company and legal requirements throughout the company. Includes drug and alcohol policies, code of business conduct, compliance plans, records retention, non-discrimination plan, and information asset protection. Includes Environmental Health & Safety Corporate procedures manual. Also, includes all corporate policies published on the company intranet. Active ceases when policy is superseded or cancelled. See: D95 for department procedures and manuals.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D31	Administration - Policies / Procedures - Compliance	10	No
Records that document or demonstrate compliance with Corporate, Business Unit, Functional or Departmental internal policies and procedures. Includes records destruction certificates.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D32	Administration - Policies / Procedures - Audits, Internal	Active + 2	See Note

Records of internal audits to confirm compliance with internal policies and procedures. Includes audit reports and workpapers. Does not include environmental audits.

Active ceases when a re-audit is performed.

Note: Documents directly supporting payments to or payments by company are subject to tax hold.

Note: Monthly, quarterly and year-to-date records are superseded by annual records.

See: E41 for environmental audits.

See: F60 for external financial audits.

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D40	Administration - Security	5	No

Records related to protecting employees, equipment, buildings and Information. Includes security reviews and investigations. Includes employee and visitor security sign-in logs.

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D90	Administration - General - General Matters / Reports / Correspondence	Maximum 3	No

Records related to general administration, management and operations, that do not fit specific subjects found elsewhere in this schedule, and that have a relatively short-term value. Includes office services and facilities management; fleet management; department administration; general administration and management reports; general statistical, status and progress reports; general correspondence; routine letters and reports that require no action; task force and department meeting notes; special projects not covered elsewhere and other records needed for a short period, (a day, week, quarter, year) and that quickly become obsolete. Also includes calendars, and other records containing appointments, meeting notes, etc., which may be destroyed at the end of each calendar year.

Note: Records are retained for a maximum of 3 years from creation.

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D91	Administration - General - Chronological Files	Maximum 1	No

Copies of records that are maintained as back up by authors.

Note: The original or official document is filed in an appropriate subject category.

Note: Records are retained for a maximum of 1 year from creation.

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D92	Administration - General - E-mail	90 Days	See Note

E-mail messages in the in-box, message log, trash and on backup tapes are automatically deleted within 90 days or less.

Note: Documents directly supporting payments to or payments by company are subject to tax hold.

Note: Messages (and any attachments) that are an original documentation of a business activity or transaction, and that must be retained for longer than 90 days, must be downloaded to a printer or to a data file. They then must be managed according to requirements of the Corporate Retention Schedule for the specific records' subject matters.

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D95	Administration - General - Periodic Replacement Records	Superseded	No

Various reports, lists, indexes, inventories, directories and other records that are replaced periodically by newer, updated records. Includes administrative manuals; procedure manuals; property inventory lists generated by Corporate Financial Reporting; quality procedures; office procedures; security clearances; and password lists.

Note: Final property inventory lists for Departments/Business Units are coded to A20 and retained by Corporate Financial Reporting.

Note: Records are retained until superseded or obsolete; equipment manuals are retained until superseded or until disposition of the equipment.

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D96	Administration - General - Computer Security Back Up	Superseded	See Note

Computer backups created for data and systems security.

Note: Documents directly supporting payments to or payments by company are subject to tax hold.

Note: Computer backups are superseded according to a backup rotation schedule established by the system administrator and internal administrative security measures.

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D97	Administration - General - Project Administration / Management	Active	No

Records related to the administration and management of projects that are not covered elsewhere, and their support materials. Includes special task force reports, studies in progress, participation in professional associations or industry organizations.

Active ceases with project completion or discontinuation, when records are no longer needed, or when records are transferred to the appropriate subject group retention.

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
D99	Administration - General – Reference	Active	No
<p>Records and information maintained for reference purposes only. Includes general information and publications in the public domain, such as industry or professional association meetings, proceedings and publications; competitor publications; government regulations; supplier reference information (products and services publications and price lists; supplier quality records).</p> <p>Active ceases when the item is superseded by more current information or when records are no longer referenced or in use.</p> <p>See: F70 and F71 for records specific to purchasing activities and transactions.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
E10	Environment – General	Active + 6	See Note

Records related to general environmental matters, citizen complaints regarding noise, or odor, and non-hazardous materials environmental service agreements.

Active ceases with termination of agreement and resolution of the complaint.

Note: Documents directly supporting payments to or payments by company are subject to tax hold.

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
E20	Environment - OSHA Compliance	Active + 6	See Note

Records related to the preparation and filing of documents required by OSHA and other agency regulations; orders issued by state or federal OSHA/Safety agencies; and evidence of compliance that is not covered elsewhere. Includes OSHA safety inspections and alleged violations.

Active ceases with closure of investigation or completion of inspection.

Note: Documents directly supporting payments to or payments by company are subject to tax hold.

See: H50 and H51 for routine workplace safety inspections.

See: L54 for employee accident and illness reports.

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
E30	Environment - Water / Air Quality	Active + 6	No

Records related to testing and monitoring of air and water quality and related permits.

Active ceases with expiration of permit or disposition of property.

RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
E40	Environment - Hazardous Substances Management	Indefinite	No

Records related to the storage, management, transportation and disposal of hazardous substances. Includes shipping manifests for hazardous substances, environmental services agreements for hazardous substances, MSDS, asbestos management and removal, and records related to other substances listed under TSCA such as CFCs, PCBs, etc.

Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
E41	Environment - Site Assessments & Remediation	Indefinite	No
<p>Records related to environmental site assessments, underground storage tanks, and restorative actions.</p> <p>Note: Superseded internal site assessments and associated documents must be destroyed upon completion/closing of a new site assessment.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: L22 for environmental assessments related to property acquisition or disposition.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F10	Finance - Banking	6	Yes
Records related to banking activities. Includes deposits, checks, statements, reconciliations, drafts, cancelled checks, automatic deposit plans, check registers, cash management, PTDs, controller ledgers, money/wire/phone transfers, commercial paper, money market, traveler's checks invoices and control registers, daily cash adjusted management, etc.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F20	Finance – Investments	Active + 10	Yes
Records and supporting documentation related to tracking and management of investments in stocks, bonds, mutual funds, partnerships, etc. Includes company stock certificates, management of pension funds, securities investments, loan portfolios, dividends received, capital infusions, distributions, etc.			
Active ceases with closure, sale or settlement of the investment.			
See: L22 for real property matters.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F25	Finance - Distressed Asset Acquisitions	Active + 12	Yes
Records related to tracking of distressed asset acquisitions, including the acquisition vehicle, acquisition agreement, financing agreement, real estate, environmental matters, asset management, servicing agreement and disposition.			
Active ceases with dissolution or disposition of distressed asset.			
See: L15 for abandoned transactions.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F40	Finance - Debts	Active + 6	Yes
Records related to the company's issuance of debt and equity papers and to the management of loans to the company. Includes lender correspondence and reports, write-offs, write-downs, bonds and debenture ledgers, note receivables, letters of credit, collateral documents and promissory notes, etc.			
Active ceases with redemption, closure or cancellation of debt instrument.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F60	Finance - Financial Reports / Statements / Audits	10	Yes
Financial statements, operating reports, balance sheets, profit & loss statements, trial balances and supporting information. Includes financial statement audits conducted by external accounting firms. Supporting information includes financial reporting package (FRP), financial data collection (FDC) documentation, and all work papers, schedules and source documents			
Note: One copy of the year-end financial statements and external audits is designated P30 (indefinite) and retained by Corporate Financial Reporting as financial history.			
See: L50 for compliance reporting to the SEC.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F70	Finance - Purchasing	3	No
<p>Records related to request for bids, bid review, receiving, inspection of merchandise, etc.</p> <p>See: A10 for accounting for actual purchases. See: F71 for purchase orders. See: L20 for purchasing contracts.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F71	Finance - Purchasing - Purchase Orders / AFE's	Active + 6	Yes
<p>Purchase orders, authorizations for expenses (AFE's) and supporting materials.</p> <p>Active ceases at the end of the time period covered by the purchase order.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
F72	Finance - Purchasing - Commitments	Indefinite	Yes
<p>Commitments to purchase capital and real property, mergers and acquisitions, operating leases, and repair and maintenance projects.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H10	Human Resources - Benefits - Benefit Plans	Active + 6	See Note
<p>Records related to company sponsored benefit plans. Includes insurance, pension, disability, medical, survivor programs, ESOP, PAYSOP, vesting criteria, vacation entitlements, tuition reimbursement plan, savings plans, correspondence explaining benefit plans.</p> <p>Active ceases with expiration or cancellation of plan.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: L50 for pension plan reports to government.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H11	Human Resources - Benefits - Claims / Distributions	6	See Note
<p>Records/information related to administrative processing of individual employee medical and dental claims. Includes contributions to plans, claims processing, benefits provided and correspondence related to these processes. Also includes 401(K) plan fund withdrawals.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: A12 for payroll detail.</p> <p>See: L50 for pension plan compliance.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H12	Human Resources - Benefits - Elections	Active + 6	No
<p>Records of elections by employees for type and amount of participation in company benefit plans. Includes elections for health insurance enrollment form, ESOP and 401(K) contributions.</p> <p>Active ceases when superseded or with employment termination.</p> <p>See: A12 for payroll detail.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H15	Human Resources - Benefits – Payroll / Pension Summary	Indefinite	Yes
<p>Records related to cumulative years of service and accrued benefits. Includes official service records for all current and former employees for net credited service calculation (service record, dates of employment, salary/wage changes, bonus treatment, termination/retirement). Also includes qualified domestic relations orders (QDRO) and Status and Change Reports (SCR).</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: A12 for payroll detail.</p> <p>See: H30, H31 and H32 for related employment history records.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H20	Human Resources - Recruitment Process	2	No
Records of a general nature related to employee recruitment and selection and records of applicants not hired. Includes job postings, job applications, applicant testing, advertising, interview notes, interview appraisals, letters of recommendation, selection grids, etc. This information is maintained in a job file.			
See: H30, H31 and H32 for records related to applicants hired.			
H21	Human Resources - Immigration and I-9 Matters	Active + 3	No
Records related to identification and verification of employee eligibility to work in the United States. Includes I-9 forms and support documents for all applicants hired by the company after November, 1986. Also, includes visa applications and support documents.			
Active ceases with employment termination or expiration of visa. Note: I-9 documentation must be maintained in a separate file and may NOT be included in an employee's personnel file.			
H22	Human Resources - Salary Administration	3	No
Records related to determination and monitoring of salary and wage rates. Includes compensation ranges and job classification plans.			
See: A12 for payroll detail.			
H24	Human Resources - Salary Administration - Job Descriptions	Active + 3	No
Records of job descriptions and other documentation used to determine salary classifications and inform employees of individual job responsibilities.			
Active ceases when job description is superseded or discontinued			
H30	Human Resources - Central Employee Personnel File	Active + 6	No
Employment history records for individual employees which includes hiring, promotion, performance appraisals, transfers, termination, absence reports including FMLA leaves (non-medical records), vacation requests and disciplinary actions. This file is maintained in the HRIC for salaried employees.			
Active ceases with employment termination.			
Note: The files are purged annually of performance appraisals and disciplinary actions more than 6 years old.			
See: H15, H31 and H32 for related employment history records.			
See: H40 for medical records.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H31	Human Resources – Manager / Supervisor Employee Records	Active + 6	No
<p>Records relating to specific employees maintained by the Supervisor/Manager. Includes hiring, promotion, performance appraisals, transfers, termination, absence reports including FMLA leaves (non-medical records), vacation requests and disciplinary actions.</p> <p>Active ceases with employment termination.</p> <p>Note: The files are purged annually of performance appraisals and disciplinary actions more than 6 years old.</p> <p>See: H15, H30 and H32 for related employee history records. See: H40 for medical records.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H32	Human Resources - Hourly Employee Files	Active + 6	No
<p>Records related to hourly employees. Includes hiring, promotion, performance appraisals, transfers, termination, absence reports including FMLA leaves (non-medical records), vacation requests and disciplinary actions.</p> <p>Active ceases with employment termination.</p> <p>Note: This official record copy is maintained by the employing plant, decentralized location, subsidiary company, etc.</p> <p>Note: The files are purged annually of performance appraisals and disciplinary actions more than 6 years old.</p> <p>See: H15, H30 and H31 for related employee history records. See: H40 for medical records.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H33	Human Resources - Training / Development - Certification	Active + 3	No
<p>Records related to certification for individuals to perform certain tasks. Includes CPA, bar admissions, CLE, etc.</p> <p>Active ceases with employment termination.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H35	Human Resources - Employee Agreements	Indefinite	See Note
<p>Employee confidentiality and separation agreements.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: H15, H30, H31 & H32 for related employee history records. See: L71 for intellectual property consultant agreements.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H40	Human Resources - Health / Safety - Medical Records	Active + 50	No
<p>Medical records related to evaluations and recommended treatments, on-the-job accidents and illnesses, hearing test results, disability medical records, and medical history (examinations, evaluations, treatment, participation in company sponsored programs). Also includes records related to exposure or possible exposure to hazardous or toxic substances in the scope of employment.</p> <p>Active ceases with employment termination.</p> <p>See: H42 for drug/alcohol testing results. See: L35 for worker's compensation medical records. See: L54 for accident and injury reports.</p> <p>Note: This information MUST be maintained in a file separate from other employee records.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H42	Human Resources - Health / Safety - Medical Records / Drug & Alcohol Testing Results	5	No
<p>Medical records related to drug and alcohol test results. Includes positive and negative test results.</p> <p>See: H40 for other general medical records.</p> <p>Note: This information MUST be maintained in a file separate from other employee records.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H50	Human Resources - Health / Safety - Safety Inspections	Active	No
<p>Records of safety inspections and tests for machinery and equipment. Includes fire safety inspections.</p> <p>Active ceases when inspection is superseded or with the disposition of equipment.</p> <p>Exception: Retain cargo handling equipment safety inspection records for 4 years after the last register entry or until disposition of the equipment.</p> <p>See: H51 for mine safety inspections.</p>			

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H51	Human Resources - Health / Safety - Mine Safety Inspections/Testing	Active + 1	No
Records related to underground and surface mine workplace inspections and safety.			
Active ceases when inspection is superseded or with the disposition of equipment.			
See: H50 for general safety inspections.			
H52	Human Resources - Health / Safety - Workplace Monitoring	Active + 40	No
Records related to the measurement, testing, analysis and monitoring of the work environment for potential exposure to hazardous or toxic substances, other contaminants, and noise.			
Active ceases with disposition of the property on which monitoring is conducted.			
See: H40 for employee hazardous exposure medical records.			
H53	Human Resources - Health / Safety - Safety and Emergency Plans	Active	No
Fire prevention, spill prevention and other emergency action plans.			
Active ceases when plan is superseded or cancelled.			
H60	Human Resources - Training & Development / General - Administration	3	No
Records related to the development and administration of company-sponsored training programs and seminars. Includes applications processing, employee training requests and approvals, course listings and schedules, and test master and answer keys.			
See: H61 for training materials.			
See: H62 for safety training.			
H61	Human Resources - Training & Development / General - Training Materials	Active + 3	No
Records related to the content of company sponsored training programs. Includes master handout materials.			
Active ceases with termination of course or program.			
See: H60 for training program management.			
See: H62 for safety training.			

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H62	Human Resources - Safety / Environmental Training	Active + 5	No
<p>Records related to the content and administration of safety and environmental training for company compliance with OSHA, MSHA and other agency safety training requirements. Includes training for power equipment, first aid, asbestos, chemical accident, respirators, CPR, etc.</p> <p>Active ceases when the course is superseded or when the training is no longer required as a matter of law.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H70	Human Resources - Labor Union Relations	Indefinite	Yes
<p>Records related to bargaining history, final contracts, arbitration, grievance proceedings and meetings between labor and management. Includes contract negotiations minutes, bargaining minutes, grievance memos and resolutions, memos of understanding and other signed agreements, contracts, arbitration awards and briefs.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically for changes in business needs to determine if any records can be safely destroyed.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
H80	Human Resources - Work Force Management	3	No
<p>Records related to management of the work force. Includes work force sizings and layoffs, hours of operation, planning and scheduling, relocations and work force studies, surveys and statistical reports.</p> <p>Note: These records are summary records only and are not identifiable by any individual employee's name.</p>			

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L10	Legal - Business Organization - Corporate Secretary	Indefinite	Yes
<p>Records related to the establishment of and rules governing the operation of company, including foreign and domestic subsidiaries. Includes articles of incorporation, by-laws, and related communications and documents concerning amendments to incorporating documents or actions related to shares and shareholders including stock splits, issuance of new classes of stock (e.g. ESOP shares), or alteration of rights relating to shares. Also includes approved board of directors and shareholder and corporate committee meeting minutes, stock ledgers, corporate seals and corporate annual reports.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: L11 for meeting support documentation. See: L12 for shareholder relations. See: F60 for official copy of audited financial statement.</p>			
L11	Legal - Business Organization / Corporate Secretary - Meeting Support Documentation	6	Yes
<p>Records related to meeting background material.</p> <p>See: L10 for approved board of director's meeting minutes.</p>			
L12	Legal - Business Organization / Corporate Secretary - Shareholder Relations	6	Yes
<p>Records related to shareholders including proxies, tally sheets, stockholder mailings, communications and other information.</p>			
L15	Legal - Business Organization - Business Development	Active + 6	See Note
<p>Records related to the research and development of proposed new business, acquisitions, mergers, divestitures and other commercial development projects.</p> <p>Upon execution of an agreement the file is culled of extraneous material. The final agreements and their supporting documentation remain and are transferred to L16. Examples of documentation are purchase/sale agreement, goodwill valuation agreement, confidentiality agreement, and covenant-not-to-compete agreement.</p> <p>Active ceases with the closure of the project.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold. Note: Various company marketing/research studies and projects may be transferred to P30, Indefinite.</p> <p>See: D97 for general project administration and management. See: L16 for any resulting merger, acquisition, divestiture agreements. See: L17 for any business organization records of divested companies.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L16	Legal - Business Organization – Mergers / Acquisition / Divestiture / Reorganization Agreements	Indefinite	Yes
<p>Contracts and agreements related to mergers, acquisitions, divestitures and reorganizations. Upon execution of the contract or agreement, review drafts for purging as appropriate.</p> <p>Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.</p> <p>See: L15 for related business development materials. See: F72 for commitment documentation.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L17	Legal - Business Organization - Former Companies	10	Yes
<p>Records related to divested or dissolved entities. Including foreign and domestic subsidiaries. Includes articles of incorporation, by-laws, approved board of directors and shareholders and corporate committee meeting minutes, stock ledgers and corporate seals. Also includes corporate annual reports.</p> <p>Note: Prior to destruction, review records for those with historical value to transfer to P30, corporate history.</p> <p>See: L16 for related agreements.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L20	Legal - Contracts / Agreements	Active + 6	Yes
<p>Records related to rights and obligations under contracts, leases, and other agreements between the company and outside parties involving the sale or purchase of goods and services. Includes supplier confidentiality agreements; employment, consultant, independent contractor, bank and credit, apprenticeship, distributor, supplier master agreements; motor vehicles leases; equipment lease/purchase/maintenance agreements; letters of intent; settlement agreements; commodity exchange membership files/agreements; and installment sales agreements.</p> <p>Active ceases with expiration or termination of the contract/agreement/lease.</p> <p>See: E10 and E40 for environmental agreements. See: L16 for merger/acquisition/divestiture/reorganization agreements. See: L22 for real property matters. See: L58 for international trade agreements. See: L70 for research and development agreements. See: S40 for sales orders and contracts.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L21	Legal - Contracts / Agreements - Contract Performance / Compliance	6	Yes
<p>Records related to compliance or performance of contracts. Includes determination of costs, performance of services, payment summaries, and work products delivered, etc. that need not be retained for the life of the contract. Includes Y2K documentation.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L22	Legal - Contracts / Agreements - Real Property Matters	Indefinite	Yes
Deeds, contracts, agreements, statements of election and consents given by Cargill related to the purchase, sale or lease of and improvements to real property. Includes records regarding annexation, condemnation, donations, easements and rights-of-way, access roads, encroachment, exchange of property, inter-company transfer, lease and option, ground lease, purchase or lease of docks, buildings, quonset huts, etc., maps, plats, mechanic's lien, mine closure, mining claims, mineral leases, sewer and water, site lease, trackage, vacation of streets and alleys. Also includes environmental assessments.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L30	Legal - Insurance	Active + 6	Yes
Records related to insurance policies for ocean cargo, hull, boiler and machinery, fire, surety bonds, aircraft hull damage, blanket crime. Includes policies, amendments, riders, proof of payment, etc.			
Active ceases with expiration or cancellation of policy.			
Note: These records are maintained by Insurance Department.			
See: H10 for employee benefits insurance.			
See: L31 for future liability insurance.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L31	Legal - Insurance - Future Liability	Indefinite	Yes
Records related to vehicle, general, excess, environmental, aircraft, director's and officer's, and product liability and workers' compensation insurance coverage.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			
Note: These records are maintained by Insurance Department.			
See: L30 for other insurance policies.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L35	Legal - Insurance - Workers' Compensation Claims	Active + 20	Yes
Records documenting workers' compensation claims. Includes claim form, supplementary reports, accident report, and medical records relating to the claim.			
Active ceases with employment termination.			
Note: This file is maintained by Insurance Department.			
See: H40 for medical records.			
See: L40 for litigation involving workers' compensation.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L40	Legal - Claims / Litigation	Active + 6	Yes
<p>Records related to claims, bankruptcy, litigation or government investigation. Includes pleadings, discovery, attorney work-products, legal opinions, transcripts, exhibits, final judgments, court orders or decrees, etc.</p> <p>Active ceases with case closure and when all avenues of appeal have been exhausted. Exception: when a party is a minor, active ceases when the minor reaches majority status.</p> <p>Note: A court ordered retention may supersede this retention requirement.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L50	Legal - Compliance	6	See Note
<p>Records related to the creation and filing of documents required by statutes or regulations or by orders issued by local, state or federal administration agencies. Includes government investigations, agency hearings, and other requirements by the EEOC, SEC, DOT, DOL, FTC, ICC, DOJ, USDA, FDA, and FAA. Also includes FTC pre-merger notifications and broker-dealer records.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p> <p>See: A30 for income tax returns. See: A31 for payroll tax returns. See: E20 for OSHA compliance. See: L54 for accident/injury reports.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L51	Legal - Compliance - License / Permits	Active + 6	See Note
<p>Licenses, permits and support documentation required to conduct business, collect taxes, etc. Includes authority to do business, business licenses, occupancy permit records, sales tax license files and license compliance records.</p> <p>Active ceases with expiration of license or permit.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p>			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L52	Legal - Compliance - Agency Orders	Active + 3	See Note
<p>Records related to orders issued to the company by local, state or federal administrative agencies or courts.</p> <p>Active ceases when the order is executed.</p> <p>Note: Documents directly supporting payments to or payments by company are subject to tax hold.</p>			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L53	Legal - Compliance - Third Party Court Orders	Active + 1	No
Records related to third-party orders to provide documents and/or information for legal processes in which the company is not a party.			
Active ceases when the order is executed.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L54	Legal - Insurance – Accident / Injury Reporting	6	No
Records related to reporting on-the-job accidents and illnesses as required by OSHA and other safety regulating agencies. Includes OSHA forms 100, 102, 200, etc. and accident/illness logs and summaries used to determine causes, prevention and enforcement.			
See: L50 for other compliance requirements.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L55	Legal - Compliance - International Trade	5	Yes
Records related to U.S. imports, exports and customs record keeping requirements. Includes documents related to the export of products qualifying for North American Free Trade Agreement (NAFTA) duty rates and NAFTA certificates of origin; Canada Free Trade Agreement; import/export licenses; drawbacks; customs warehouses; and harbor maintenance fees.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L56	Legal - Compliance - International Trade / Duty Drawbacks	Active + 3	Yes
Records related to duty drawback claims. Includes original import entry, certificate of delivery, bill of lading, invoice, etc.			
Active ceases with payment of claim.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L58	Legal - Compliance / International Trade - GSM Programs	9	Yes
Records related to sales and purchase contracts/agreements covering commodities for export; transportation - general shipping records (vessel/rail/track/container) resulting from the execution of commodity export contracts; USDA GSM 102 credit guarantee records and other USDA export program records.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L59	Legal - Compliance / CFTC - International Trade	5	See Note
Records related to compliance with CFTC requirements. Includes records related to commodity pools, commodity futures transactions, commodity options, leveraged transactions, merchants and broker financial records, broker-dealer records, commodity advisors and pool operator records, and board of trade reports.			
Note: Documents directly supporting payments to or payments by Company are subject to tax hold.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L60	Legal - Memos of Law	Indefinite	No
Records resulting from legal projects which document the specific legal advice provided.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L70	Legal - Intellectual Property Matters - Research & Development	Indefinite	No
Records related to the research and development of inventions that could be covered by trade secrets, trademarks and patents. Includes assignments, product and technology development, copyrights, patent committee minutes and lab notebooks, internal research reports and consultant agreements.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			
See: L71 for intellectual property management and claims.			
See: L71 for research agreements.			
See: H35 for employee confidentiality agreements.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
L71	Legal - Intellectual Property Matters - Management & Claims	Active + 6	See Note
Records related to the maintenance of patents and trademarks. Includes patent and trademark applications and official documents, confidentiality agreements, license agreements, research agreements, technical assistance agreements, trade secret/patent infringement, trademark infringements/oppositions, and trademarks not used. Also includes certificates of analysis.			
Active ceases upon expiration of the patent or trademark, termination of the agreement or settlement of the infringement or opposition.			
Note: Documents directly supporting payments to or payments by company are subject to tax hold.			
See: L70 for intellectual property research and development.			
See: H35 for employee confidentiality agreements.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M10	Manufacturing - Production - Operations	Maximum 3	No
Records related to manufacturing and production processes in general. Includes daily production planning and scheduling, shift schedules, daily operation checklists and logs, and routine reports.			
Note: Records are retained for a maximum of 3 years from creation.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M20	Manufacturing - Production - Steel	Indefinite	No
Records documenting the production of a specific steel product. Includes Mill Test Certificates; information relating to chemical and physical steel properties; and traceability records in the event of a product recall such as customer name, customer number, and job order.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M21	Manufacturing - Production - Laboratory Quality Control	3	No
Records related to laboratory testing, controls, practices and quality assurances.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M25	Manufacturing - Production - Food Processing / Food Safety	3	No
Records related to food processing, production, and food safety. Includes egg products, meat, poultry, swine, canned oysters, fruits, vegetables, nuts, oils, oranges, cranberries, watermelon, celery, olives, dates, prunes, raisins, almonds, walnuts, peanuts, acidified and low acid foods.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M26	Manufacturing - Production - Feed	Active + 3	No
Records related to medicated feed and supplements production, such as laboratory controls, labeling, quality control, experience records, assay records and production control. Includes medicated feeds master record file, drug inventory and usage, production records, and complaint files; pre-medicated mixes inventory and receipts, drug components, batch production and control, assay results, distribution records, and complaint files.			
Active ceases with production completion or sale.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M27	Manufacturing - Production - Seed Quality	3	No
Records related to seed lot and quality. Also includes record of origin, treatment, germination, purity of each lot of seed, original declarations, grower's declarations, and delivery records.			
Note: Must retain a sample of each seed lot, which may be discarded after one year.			
Note: Treated Seed - must maintain name of substance used in seed including label, invoice or other document establishing the name of substance used in treatment.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M28	Manufacturing - Production - Perishable Commodities	2	No
Records related to requirements for perishable commodity market receiver, shipper, and grower's agent records. Includes sales tickets and records of any dumped product.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M30	Manufacturing – Production – Quality Performance	2	No
Records related to quality performance. Includes control charts, quality inspection and test results, certificates/letters of analysis for raw materials and products, calibration schedules, non-conformance logs, non-conforming products and raw material reports, corrective action reports.			
Note: Records are retained for the longer of the corporate retention schedule or the retention requirements specified in the Quality Procedures.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M35	Manufacturing – Production – Quality System Audits & Management Review	3	No
Records related to quality systems, audits and management reviews. Includes quality investigations into customer complaints and external quality audits.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
M40	Manufacturing - Warehouse Operations	6	Yes
Records related to the warehousing of perishable commodities, including cotton, grain, beans, cottonseed, nuts, and processed agricultural commodities. Includes warehouse document and reports, CCC records, warehouse receipts, registration reports and cancellation orders and obligation reports.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
P10	Public Affairs - Public Relations and Employee Relations	3	No
Records related to employee relations, company communications and to the company's involvement in community affairs. Includes company publications, employee communications, employee activities and events, company participation in community and civic organizations, charitable contribution requests and replies, scholarships, Foundation management, news releases, clippings, executive speeches and awards presented to the company and its employees.			
See: P30 for publicity of significant events that are appropriate for long term, historical preservations.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
P20	Public Affairs - Government Relations	5	No
Records related to monitoring government activities, proposed laws and political action committees.			
See: P21 for PACs and Lobbying.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
P21	Public Affairs - Government Relations - PACs and Lobbying	6	No
Records related to activities of political action committees and lobbyists. Includes accounting records of expenditures, registrations, contributions, employee participation, and lists of registered lobbyists.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
P30	Public Affairs - Corporate History	Indefinite	No
Records or memorabilia that have enduring value because they document the following: people, events, projects, business development, achievements of the company or the company's involvement in community events. Includes photos, videos, packaging designs and more, and that are officially designated as historical information or memorabilia.			
Note: These records generally are selected by the company archivist and periodically reviewed for continued historical value.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
S10	Sales & Marketing - Customers & Dealers	Active + 6	Yes
Records related to customers and dealers. Includes customer and dealer contracts, financial information, customer proposals and credit agreements.			
Active ceases with customer or dealer relationship.			
S20	Sales & Marketing - Customers & Dealers - Complaints & Responses	6	No
Records related to complaints and problems with customers/ dealers and responses to complaints.			
S30	Sales & Marketing - Pricing / Advertising	Active + 6	Yes
Records related to costing, pricing and advertising of products. Includes petroleum, meat, grain, poultry, feed, seed, sugar, etc.			
Active ceases with expiration of pricing.			
S40	Sales & Marketing - Sales Orders & Contract	Active + 6	Yes
Records related to product sales orders and contracts/agreements. Includes sales orders and/or contracts for slaughter, hide, feed, seed, grain, petroleum products, steel, coffee, cocoa, corn, cotton, flour, salt, fertilizer, sugar, fruits, vegetables, etc.			
Active ceases with expiration of contract or fulfillment of the sales order whichever is later.			
See: L20 for legal contracts and agreements.			
S41	Sales & Marketing - Commodity Marketing & Sales	3	Yes
Records related to commodity marketing orders and sales. Includes marketing orders for peanuts, cotton, pork, oranges, citrus, beef, and salt.			
S45	Sales & Marketing - Unsuccessful Sales Proposals	Maximum 3	No
Records related to unsuccessful proposals and bids for product sales orders and contracts/agreements. Includes sales orders and/or contracts for slaughter, hide, feed, seed, grain, petroleum products, steel, coffee, cocoa, corn, cotton, flour, salt, fertilizer, sugar, fruits, vegetables, etc.			
Note: Records are retained for a maximum of 3 years from creation.			
See: L20 for legal contracts and agreements.			
See: S40 for successful sales orders and contracts.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T10	Transportation - General - Product Shipping / Distribution	Active + 6	Yes
Records related to the shipping and distribution of goods. Includes bills of lading and releases, freight bills and settlements.			
Active ceases with closure or settlement.			
See: L58 for transportation relating to international trade agreements.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T20	Transportation - General - Equipment Testing / Inspection / Certification	Active + 1	No
Records related to testing and inspection of transportation and shipping equipment, including tank cars and cargo vessels.			
Active ceases when superseded or with disposition of equipment.			
See: T25 for additional marine vessel requirements.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T25	Transportation - Marine Transportation	3	No
Records related to marine transportation. Includes cargo vessel logbooks, vessel records, shipping articles, ship log, passenger list, demurrage and towing reports, etc.			
Note: The 3-year retention for logbooks begins with last logbook entry.			
See: T20 for additional marine vessel requirements.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T30	Transportation - Highway - Driver Qualifications	Active + 3	No
Records related to individual driver/chauffeur qualifications, including license, accident reports, violations, applications, waivers, restrictions and training history.			
Active ceases with employment termination.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T31	Transportation - Highway - Driver Logs	1	No
Records related to travel, location and time documents required for company drivers.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T40	Transportation - FAA - Pilot Qualifications	Active + 2	No
Records related to pilot qualifications, including licenses, certifications, accident reports, violations, applications, waivers, restrictions, and training history.			
Active ceases with employment termination.			

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RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T41	Transportation - FAA - Aircraft Maintenance	Indefinite	No
Records related to maintenance of aircraft. Records are transferred with the aircraft to the new owner.			
Note: The indefinite retention requirement indicates that the records will be reviewed periodically to determine if legal requirements or business needs have changed and if any records can safely be destroyed.			
RETENTION CODE	SUBJECT / DESCRIPTION	RETENTION PERIOD (in years)	TAX HOLD
T50	Transportation - General - Rates & Tariffs	Active + 3	Yes
Records related to transportation rates & tariffs, and common carriers rate fixing agreements.			
Active ceases with expiration or cancellation of rate or tariff.			